G.S. 150B-21.3A Report for 20 NCAC 02, RETIREMENT SYSTEMS

Agency - TSERS and LGERS Board of Trustees

Comment Period - Friday, November 20, 2026 - Tuesday, January 19, 2027

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SUBCHAPTER 02A - DIVISIONAL RULES	**SECTION .0100 - ORGANIZATIONAL RULES**	20 NCAC 02A .0101	ORGANIZATION: AUTHORITY	Amended Eff. March 1, 2023	Necessary	Select One	
		20 NCAC 02A .0103	DELEGATION OF AUTHORITY TO DIRECTOR	Readopted Eff. March 1, 2023	Necessary	Select One	
		20 NCAC 02A .0104	EXERCISE OF EMPLOYER OPTIONS	Readopted Eff. March 1, 2023	Necessary	Select One	
	SECTION .0200 - RULE-MAKING PROCEDURES	20 NCAC 02A .0201	ESTABLISHMENT OF PROCEDURAL RIGHTS	Amended Eff. March 1, 2023	Necessary	Select One	
	SECTION .0300 - DECLARATORY RULINGS	20 NCAC 02A .0301	ESTABLISHMENT OF PROCEDURAL RIGHTS	Readopted Eff. March 1, 2023	Necessary	Select One	
	SECTION .0400 - CONTESTED CASE PROCEDURES	20 NCAC 02A .0401	ESTABLISHMENT OF PROCEDURAL RIGHTS	Readopted Eff. March 1, 2023	Necessary	Select One	
	SECTION .0500 - GENERAL PROCEDURES	20 NCAC 02A .0503	DUAL MEMBERSHIP - COMPUTATION OF SERVICE AND BENEFITS	Amended Eff. March 1, 2023	Necessary	Select One	
		20 NCAC 02A .0504	DIRECT DEPOSIT OF MONTHLY BENEFIT PAYMENTS	Readopted Eff. March 1, 2023	Necessary	Select One	
		20 NCAC 02A .0505	ADMINISTRATIVE FEES FOR	Eff. March 1, 2023	Necessary	Select One	
SUBCHAPTER 02B - TEACHERS' AND STATE EMPLOYEES' RETIREMENT SYSTEM	**SECTION .0100 - GENERAL PROVISIONS**	20 NCAC 02B .0101	GENERAL INFORMATION	Amended Eff. March 1, 2023	Necessary	Select One	
	SECTION .0200 - ADMINISTRATION	20 NCAC 02B .0201	AVERAGE FINAL COMPENSATION	Readopted Eff. September 21, 1977	Necessary	Select One	
		20 NCAC 02B .0208	DEATH OF RETIRED MEMBER	Readopted Eff. September 21, 1977	Necessary	Select One	
		20 NCAC 02B .0210	MEDICAL BOARD	Readopted Eff. March 1, 2023	Necessary	Select One	

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		20 NCAC 02B .0211	OPTIONAL RETIREMENT PROGRAM	Readopted Eff. March 1, 2023	Necessary	Select One	
		20 NCAC 02B .0215	TEACHERS' AND STATE EMPLOYEES' RETIREMENT SYSTEM OVERPAYMENT SAFE HARBOR	Eff. July 1, 2024	Necessary	Select One	
		20 NCAC 02B .0216	EVIDENCE REQUIRED FOR INACTIVE EMPLOYER EXTENSION REQUEST	Eff. July 1, 2025	Necessary	Select One	
	SECTION .0300 - BENEFICIARIES	20 NCAC 02B .0301	DESIGNATION	Readopted Eff. March 1, 2023	Necessary	Select One	
		20 NCAC 02B .0302	PRINCIPAL BENEFICIARY	Readopted Eff. March 1, 2023	Necessary	Select One	
		20 NCAC 02B .0303	CONTINGENT BENEFICIARY	Readopted Eff. March 1, 2023	Necessary	Select One	
		20 NCAC 02B .0304	NO LIVING BENEFICIARY	Readopted Eff. March 1, 2023	Necessary	Select One	
		20 NCAC 02B .0305	BENEFICIARY WHO IS A MINOR	Readopted Eff. March 1, 2023	Necessary	Select One	
		20 NCAC 02B .0307	CHANGE IN BENEFICIARY	Readopted Eff. March 1, 2023	Necessary	Select One	
		20 NCAC 02B .0308	SPECIAL RULE: BENEFICIARY BEFORE JULY 1, 1967	Readopted Eff. March 1, 2023	Necessary	Select One	
	SECTION .0400 - EMPLOYER CONTRIBUTIONS	20 NCAC 02B .0401	REFUNDS	Amended Eff. January 1, 2025	Necessary	Select One	
		20 NCAC 02B .0402	FORWARDING OF EMPLOYER CONTRIBUTIONS	Readopted Eff. March 1, 2023	Necessary	Select One	
		20 NCAC 02B .0404	DUE DATE OF CONTRIBUTIONS	Readopted Eff. March 1, 2023	Necessary	Select One	
	SECTION .0500 - TYPES OF RETIREMENT	20 NCAC 02B .0501	DISABILITY RETIREMENT EXAMINATION	Readopted Eff. March 1, 2023	Unnecessary	Select One	
		20 NCAC 02B .0502	DISABILITY RETIREMENT REPORTS	Readopted Eff. March 1, 2023	Unnecessary	Select One	
		20 NCAC 02B .0504	INTEREST CREDITS	Readopted Eff. March 1, 2023	Unnecessary	Select One	
		20 NCAC 02B .0510	PENSIONS	Readopted Eff. March 1, 2023	Necessary	Select One	

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	SECTION .0700 - LEAVES OF ABSENCE	20 NCAC 02B .0701	EDUCATIONAL LEAVES OF ABSENCE	Readopted Eff. March 1, 2023	Necessary	Select One	
		20 NCAC 02B .0706	WORKERS' COMPENSATION LEAVES OF ABSENCE	Readopted Eff. March 1, 2023	Necessary	Select One	
	SECTION .0800 - MILITARY SERVICE (INCHOATE RIGHTS ONLY)	20 NCAC 02B .0802	QUALIFYING FOR CREDIT	Readopted Eff. March 1, 2023	Necessary	Select One	
		20 NCAC 02B .0803	COMPUTATION OF COST	Amended Eff. March 1, 2023	Necessary	Select One	
		20 NCAC 02B .0804	CIVIL SERVICE PARTICIPATION	Readopted Eff. March 1, 2023	Necessary	Select One	
		20 NCAC 02B .0805	SERVICE CONNECTED DISABILITY	Readopted Eff. March 1, 2023	Necessary	Select One	
		20 NCAC 02B .0806	RECALCULATION OF BENEFITS	Readopted Eff. March 1, 2023	Necessary	Select One	
		20 NCAC 02B .0807	CHANGE IN BENEFITS	Readopted Eff. March 1, 2023	Necessary	Select One	
		20 NCAC 02B .0810	RESTORING MEMBERSHIP	Readopted Eff. March 1, 2023	Necessary	Select One	
	SECTION .0900 - OUT-OF-STATE SERVICE (INCHOATE RIGHTS ONLY)	20 NCAC 02B .0902	QUALIFYING FOR CREDIT	Readopted Eff. March 1, 2023	Necessary	Select One	
		20 NCAC 02B .0903	DEFINITION	Readopted Eff. March 1, 2023	Necessary	Select One	
		20 NCAC 02B .0904	COMPUTATION OF COST	Readopted Eff. March 1, 2023	Necessary	Select One	
		20 NCAC 02B .0905	RECALCULATION OF BENEFITS	Readopted Eff. March 1, 2023	Necessary	Select One	
		20 NCAC 02B .0906	CHANGE IN BENEFITS	Readopted Eff. March 1, 2023	Necessary	Select One	

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	SECTION .1000 - PRIOR SERVICE	20 NCAC 02B .1004	TEMPORARY SERVICE PURCHASE (INCHOATE RIGHTS ONLY)	Readopted Eff. March 1, 2023	Necessary	Select One	
		20 NCAC 02B .1006	PART-TIME SERVICE PURCHASE: FULL ACTUARIAL LIABILITY	Readopted Eff. March 1, 2023	Necessary	Select One	
SUBCHAPTER 02C - LOCAL GOVERNMENTAL EMPLOYEES' RETIREMENT SYSTEM	**SECTION .0100 - GENERAL PROVISIONS**	20 NCAC 02C .0101	GENERAL INFORMATION	Amended Eff. March 1, 2023	Necessary	Select One	
	SECTION .0200 - ADMINISTRATION	20 NCAC 02C .0202	DEATH OF RETIRED MEMBER	Readopted Eff. September 21, 1977	Necessary	Select One	
		20 NCAC 02C .0205	MEDICAL BOARD	Readopted Eff. March 1, 2023	Necessary	Select One	
		20 NCAC 02C .0210	DEFINITIONS	Eff. October 1, 2023	Necessary	Select One	
		20 NCAC 02C .0211	SURETY FOR NON-TAXING	Eff. October 1, 2023	Necessary	Select One	
		20 NCAC 02C .0212	LOCAL GOVERNMENTAL	Eff. July 1, 2024	Necessary	Select One	
		20 NCAC 02C .0213	EVIDENCE REQUIRED FOR	Eff. July 1, 2024	Necessary	Select One	
	SECTION .0300 - BENEFICIARIES	20 NCAC 02C .0301	DESIGNATION	Readopted Eff. March 1, 2023	Necessary	Select One	
		20 NCAC 02C .0302	PRINCIPAL BENEFICIARY	Readopted Eff. March 1, 2023	Necessary	Select One	
		20 NCAC 02C .0303	NO LIVING BENEFICIARY	Readopted Eff. March 1, 2023	Necessary	Select One	
		20 NCAC 02C .0304	PAYMENTS TO BENEFICIARIES	Readopted Eff. March 1, 2023	Necessary	Select One	
		20 NCAC 02C .0306	BENEFICIARY CHANGE	Readopted Eff. March 1, 2023	Necessary	Select One	
		20 NCAC 02C .0307	CONTINGENT BENEFICIARY	Eff. March 1, 2023	Necessary	Select One	
	SECTION .0400 -	20 NCAC 02C .0402	EMPLOYER'S	Readopted Eff. March 1, 2023	Necessary	Select One	
		20 NCAC 02C .0403	REFUNDS	Amended Eff. January 1, 2025	Necessary	Select One	

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		20 NCAC 02C .0404	DUE DATE OF CONTRIBUTIONS	Readopted Eff. March 1, 2023	Necessary	Select One	
	SECTION .0500 - DISABILITY RETIREMENT	20 NCAC 02C .0501	DISABILITY EXAMINATION	Readopted Eff. March 1, 2023	Necessary	Select One	
		20 NCAC 02C .0502	DISABILITY RETIREMENT REPORTS	Readopted Eff. March 1, 2023	Necessary	Select One	
		20 NCAC 02C .0504	REINSTATEMENT TO ACTIVE SERVICE	Readopted Eff. March 1, 2023	Necessary	Select One	
		20 NCAC 02C .0505	LOCAL GOVERNMENTAL EMPLOYEES' RETIREMENT SYSTEM DISABILITY RETIREMENT REEXAMINATION	Eff. January 1, 2025	Necessary	Select One	
	SECTION .0700 - LEAVES OF ABSENCE	20 NCAC 02C .0704	WORKERS' COMPENSATION LEAVES OF ABSENCE	Readopted Eff. March 1, 2023	Necessary	Select One	
	SECTION .0900 - MILITARY SERVICE (INCHOATE RIGHTS ONLY)	20 NCAC 02C .0901	LEAVE	Amended Eff. March 1, 2023	Necessary	Select One	
		20 NCAC 02C .0904	COMPUTATION OF COST	Readopted Eff. March 1, 2023	Necessary	Select One	
		20 NCAC 02C .0906	CIVIL SERVICE PROGRAM	Readopted Eff. March 1, 2023	Necessary	Select One	
		20 NCAC 02C .0907	EXCLUSION	Readopted Eff. March 1, 2023	Necessary	Select One	
		20 NCAC 02C .0908	RECALCULATION OF BENEFITS	Readopted Eff. March 1, 2023	Necessary	Select One	
		20 NCAC 02C .0909	CHANGE IN BENEFITS	Readopted Eff. March 1, 2023	Necessary	Select One	
	SECTION .1000 - OUT-OF-STATE SERVICE (INCHOATE RIGHTS ONLY)	20 NCAC 02C .1002	QUALIFYING FOR CREDIT	Readopted Eff. March 1, 2023	Necessary	Select One	
		20 NCAC 02C .1003	OTHER GOVERNMENTAL SUBDIVISION	Readopted Eff. March 1, 2023	Necessary	Select One	
		20 NCAC 02C .1004	COMPUTATION OF COST	Readopted Eff. March 1, 2023	Necessary	Select One	

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		20 NCAC 02C .1006	RECALCULATION OF BENEFITS	Readopted Eff. March 1, 2023	Necessary	Select One	
		20 NCAC 02C .1007	CHANGE IN BENEFITS	Readopted Eff. March 1, 2023	Necessary	Select One	
	SECTION .1200 - RETIREMENT ALLOWANCES	20 NCAC 02C .1204	AVERAGE FINAL COMPENSATION	Readopted Eff. September 21, 1977	Necessary	Select One	
SUBCHAPTER 02F - CONSOLIDATED JUDICIAL RETIREMENT SYSTEM OF NORTH CAROLINA		20 NCAC 02F .0101	GENERAL INFORMATION	Readopted Eff. March 1, 2023	Necessary	Select One	
		20 NCAC 02F .0107	FINAL COMPENSATION FOR THREE-FOURTHS LIMITATION	Readopted Eff. March 1, 2023	Necessary	Select One	
SUBCHAPTER 02L - SEPARATE INSURANCE BENEFIT PLAN FOR STATE AND LOCAL GOVERNMENTAL LAW ENFORCEMENT OFFICERS	**SECTION .0100 - GENERAL PROVISIONS**	20 NCAC 02L .0101	GENERAL INFORMATION	Readopted Eff. March 1, 2023	Necessary	Select One	
		20 NCAC 02L .0103	DEFINITIONS	Readopted Eff. March 1, 2023	Necessary	Select One	
SUBCHAPTER 02M - CONTRIBUTORY DEATH BENEFIT FOR RETIRED MEMBERS	**SECTION .0100 - DEFINITIONS AND GENERAL PROVISIONS**	20 NCAC 02M .0101	DEFINITIONS	Amended Eff. March 1, 2023	Necessary	Select One	
		20 NCAC 02M .0102	AGENCY AND AUTHORITY OF DIRECTOR	Amended Eff. March 1, 2023	Necessary	Select One	
		20 NCAC 02M .0103	CONTRIBUTORY DEATH BENEFIT TRUST FOR RETIRED MEMBERS	Eff. February 1, 1989	Necessary	Select One	

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	SECTION .0200 - ELECTION AND CANCELLATION OF COVERAGE	20 NCAC 02M .0201	ELIGIBILITY TO ELECT COVERAGE	Amended Eff. March 1, 2023	Necessary	Select One	
		20 NCAC 02M .0202	WHEN FIRST ELIGIBLE	Amended Eff. March 1, 2023	Unnecessary	Select One	
		20 NCAC 02M .0203	FORM OF ELECTION	Eff. February 1, 1989	Unnecessary	Select One	
		20 NCAC 02M .0204	EFFECTIVE DATE OF COVERAGE	Eff. February 1, 1989	Necessary	Select One	
		20 NCAC 02M .0205	CANCELLATION OF COVERAGE	Eff. February 1, 1989	Necessary	Select One	
		20 NCAC 02M .0206	REINSTATEMENT	Amended Eff. March 1, 2023	Necessary	Select One	
	SECTION .0300 - CONTRIBUTIONS AND BENEFITS	20 NCAC 02M .0301	CONTRIBUTION RATES	Amended Eff. March 1, 2023	Necessary	Select One	
		20 NCAC 02M .0302	MEMBER CONTRIBUTION	Amended Eff. March 1, 2023	Necessary	Select One	
		20 NCAC 02M .0303	PAYMENT OF CONTRIBUTION	Amended Eff. March 1, 2023	Necessary	Select One	
		20 NCAC 02M .0305	PAYMENT OF INTEREST ON BENEFIT	Amended Eff. March 1, 2023	Necessary	Select One	
		20 NCAC 02M .0306	PAYMENT OF BENEFIT	Eff. February 1, 1989	Necessary	Select One	
		20 NCAC 02M .0307	BENEFITS PAYABLE AFTER CANCELLATION	Amended Eff. March 1, 2023	Necessary	Select One	

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		20 NCAC 02M .0308	REFUNDS	Amended Eff. March 1, 2023	Necessary	Select One	
SUBCHAPTER 02N – FIREFIGHTERS' AND RESCUE SQUAD WORKERS' PENSION FUND	**SECTION .0100 - ORGANIZATION OF THE FUND**	20 NCAC 02N .0106	OFFICE OF THE DIRECTOR	Amended Eff. March 1, 2023	Necessary	Select One	
	SECTION .0100 - ORGANIZATION OF THE FUND	20 NCAC 02N .0108	DIVISIONAL RULES	Readopted Eff. March 1, 2023	Necessary	Select One	
		20 NCAC 02N .0208	APPLYING FOR MEMBERSHIP	Readopted Eff. March 1, 2023	Necessary	Select One	
	SECTION .0200 - GENERAL PROVISIONS	20 NCAC 02N .0215	MILITARY SERVICE	Readopted Eff. March 1, 2023	Necessary	Select One	
		20 NCAC 02N .0219	REFUNDS OF DECEASED MEMBERS' PAYMENTS	Readopted Eff. March 1, 2023	Necessary	Select One	