

1 20 NCAC 02F .0101 is readopted, with changes as published in 36:23 NCR page 1850, as follows:

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4 **SUBCHAPTER 02F - CONSOLIDATED JUDICIAL RETIREMENT SYSTEM OF NORTH CAROLINA**

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6 **20 NCAC 02F .0101 GENERAL INFORMATION**

7 The following is general information about the Consolidated Judicial Retirement System:

- 8 (1) The ~~Director chief officer~~ is the Director of the Retirement ~~Systems~~; Systems Division;
- 9 (2) The mailing address is Retirement Systems Division, Department of State Treasurer, 3200 Atlantic
10 Avenue, Raleigh, North Carolina 27604;
- 11 (3) The office is located ~~at in the Longleaf Building~~, 3200 Atlantic Avenue Raleigh, North Carolina.

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13 *History Note: Authority G.S. 135-6(f); 135-54;*
14 *Eff. February 1, 1976;*
15 *Readopted Eff. September 21, 1977;*
16 *Amended Eff. March 1, 1985;*
17 *Amended Eff. September 1, ~~2019~~, 2019;*
18 *Readopted Eff. January 1, 2023.*
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1 20 NCAC 02F .0104 is readopted as published in 36:23 NCR, page 1850, as follows:

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4 **20 NCAC 02F .0104 ACTUARIAL TABLES: RATES AND ASSUMPTIONS**

5 (a) Actuarial tables and assumptions will be adopted by the ~~board~~Board of ~~trustees~~Trustees after the presentation of
6 the recommendations of the ~~actuary~~actuary. ~~by including the tables, rates, etc. in the minutes of the board with the~~
7 ~~resolution adopting said tables, rates or assumptions. As provided by G.S. 150B-1(d), these actions of the Board of~~
8 Trustees are not subject to rule-making requirements.

9 (b) The ~~director of the retirement systems~~Director shall maintain a file of copies of all resolutions adopting tables,
10 rates or assumptions and the current version of all tables as amended by the ~~board~~Board of ~~trustees~~Trustees. The file
11 shall be open and readily available to the public during regular office hours.

12 ~~(c) This Rule includes but is not limited to the following actuarial tables and assumptions:~~

- 13 (1) ~~interest rate assumptions;~~
14 (2) ~~salary increase assumptions;~~
15 (3) ~~required contribution rates;~~
16 (4) ~~mortality assumptions;~~
17 (5) ~~separation and retirement assumptions;~~
18 (6) ~~joint and survivor tables;~~
19 (7) ~~reserve transfer tables.~~

20 ~~(d)~~(c) Tables, rates and assumptions shall become effective on the first day of the month following adoption, unless
21 a specific effective date is included in the adopting resolution. If the specific date is included, the tables, rates or
22 assumptions shall be effective as provided in the adopting resolution.

23 *History Note: Authority G.S. 135-69; 135-6(f);*
24 *Eff. September 21, 1977;*
25 *Amended Eff. August 1, ~~1981-1981~~;*
26 *Readopted Eff. January 1, 2023.*
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1 20 NCAC 02F .0107 is readopted with changes as published in 36:23 NCR, page 1850, as follows:

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4 **20 NCAC 02F .0107 FINAL COMPENSATION FOR THREE-FOURTHS LIMITATION**

5 For the sole purpose of calculating the "three-fourths limitation of the member's ~~his~~ final compensation" under G.S.
6 ~~135-58(a)~~ 135-58(a6) for a member whose final state service was not as a member of this system, the phrase "final
7 compensation" shall mean the rate of compensation established for the last position held by the member applicable to
8 this system on the last day of the member's ~~his~~ actual state or local governmental service.

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10 *History Note: Authority G.S. 135-6(f); ~~135-58(a); 135-58(a6)~~;*

11 *Eff. June 1, ~~1984~~.1984;*

12 *Readopted Eff. January 1, 2023.*

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1 20 NCAC 02F .0108 is repealed through readoption as published in 36:23 NCR, page 1850, as follows:

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4 **20 NCAC 02F .0108 FULL ACTUARIAL COST**

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6 *History Note: Authority G.S. 135-52; 135-6(f);*

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Eff. March 1, ~~1985~~1985;

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Repealed Eff. January 1, 2023.

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