## GENERAL ASSEMBLY OF NORTH CAROLINA SESSION 2025

Η

## **HOUSE BILL 106**

	Short Title:	Revive Hi	gh-Need Retired Teachers Program.	(Public)
	Sponsors:	1	atives Carver and Scott (Primary Sponsors). complete list of sponsors, refer to the North Carolina General Assembly w	eb site.
	Referred to:		- K-12, if favorable, Pensions and Retirement, if tions, if favorable, Rules, Calendar, and Operations of the Ho	
			February 13, 2025	
1 2 3 4 5	EDUCAT The General	ORS TO R Assembly o	A BILL TO BE ENTITLED TE AND EXPAND THE PROGRAM TO ALLOW F ETURN TO WORK IN HIGH-NEED SCHOOLS. f North Carolina enacts: (a) G.S. 115C-302.4 is reenacted as it existed immediately p	
6	expiration.			1101 00 105
7	-	ECTION 1.	(b) G.S. $115C-302.4(a)(1)$ , as reenacted by this act, reads as	rewritten:
8	"(1		need retired teacher A beneficiary of the Teachers'	
9		-	oyees' Retirement System of North Carolina who meets be	oth of the
10		follow	ving requirements:	
11		a.	Retired on or before February 1, 2019, at least two months p	
12			date on which the beneficiary is scheduled to be reemployed	_
13			to this section after attaining (i) the age of at least 65 with $\frac{1}{2}$	
14 15			of creditable service, (ii) the age of at least 60 with 25 creditable service, or (iii) 30 years of creditable service.	years of
15		b.	Is reemployed by a local board of education to provide of	lassroom
17		0.	instruction as a teacher, as defined in G.S. 135-1(25), emplo	
18			annual contract to provide classroom instruction exclusi	•
19			high-need school or schools."	very at a
20	SF	ECTION 2.	(a) G.S. 135-3(a)(8) is amended by adding a new sub-subd	ivision to
21	read:			
22		" <u>i.</u>	Notwithstanding sub-subdivisions c. and d. of this subdivisions	ision, the
23			computation of postretirement earnings under this subdivi	
24			not include earnings while a beneficiary is employed as a	high-need
25			retired teacher as defined under G.S. 115C-302.4(a)	and the
26			beneficiary shall not be restored to service as a teacher or e	mployee.
27			The Department of Public Instruction shall certify to the R	
28			System that a beneficiary is employed by a local board of edu	
29			a high-need retired teacher. No later than September 15 and	•
30			local board of education shall inform the Retirement System	
31			not employ any high-need retired teachers for that school	
32			retirement allowance of a beneficiary who retired on an	
33 24			service retirement shall not cease due to reemployment as a	
34			retired teacher. A beneficiary reemployed as a high-nee	zu reured



Image:		General Assembly Of North Carolina	Session 2025
2         Chapter as a result of this period of employment."           3         SECTION 2.(b) G.S. 135-3(a)(8)c1. reads as rewritten:           4         "c1. Within 90 days of the end of each month in which a beneficiary is reemployed under the provisions of sub-subdivision c. art. of this subdivision, each employed beneficiary, including the terms of the reemployment, the date of the reemployment, and the amount of the monthly compensation. If the required report is not received within the nequired 90 days, then the Board may do any or all of the following:"           11        "           12         SECTION 2.(c) G.S. 135-1(10) reads as rewritten:           13         "(10) "Employee" shall mean all full-time employees, agents or officers of the State of North Carolina or any of its departments, bureaus and institutions other than educational, whether such employees are elected, appointed or employed: Provided that the term "employee" shall not include employees of the University of North Carolina Health Care System who are not eligible for participation under G.S. 135-5.7, any person who is a member of the Consolidated Judicial Retirement System, any member of the General Assembly-or-Assembly, any high-need retired teacher as defined under G.S. 115.C-302.(4a), or _any part-time or temporary employee. Notwithstanding any other provision of law, "employee" as hall include all employees as in includes any participant whose employment is interrupted by reason of service in the Uniformed Services. Employment and Reemployment all employees as includes any participant was an employee at the time of the interruption; if the participant whose remployment is interrupted by reason of service in the Uniformed Services. Employment and Reemployment sis interrupted by reasion class of doubt, the Board of Tus	1	teacher is not entitled to any benefits otherwise	provided under this
<ul> <li>SECTION 2.(b) G.S. 135-3(a)(8)c1. reads as rewritten:</li> <li>"c1. Within 90 days of the end of each month in which a beneficiary is reemployed under the provisions of sub-subdivision c. or i_of this subdivision, each memployer shall provide a report for that month on each reemployment, the date of the reemployment, and the amount of the monthly compensation. If the required report is not received within the required 90 days, then the Board may do any or all of the following:"</li> <li>SECTION 2.(c) G.S. 135-1(10) reads as rewritten:</li> <li>"(10) "Employee" shall mean all full-time employees, agents or officers of the State of North Carolina or any of its departments, bureaus and institutions other than educational, whether such employees are elected, appointed or employed: School of Medicine or Dental School of Medicine who are not eligible for participation under G.S. 135-5.7, any person who are not eligible for participation under G.S. 135-5.7, any person who is a member of the Consolidated Judicine or Dental School of Medicine who are not eligible for participation under G.S. 135-5.7, any person who is a member of the Consolidated Judicine Provision of law, "employee" shall include all consolidated Judicine Assembly except participants in the Legislative employee. Assembly. or -Assembly. or -Assembly. or assembly component is interrupted engloyed in a temporary basis. "Employee" also includes any part-time or temporary basis.</li> <li>"Employee" also includes any participant whose employment is interrupted by reason of service in the Uniformed Services, as that term is defined in section 4303(16) of the Uniformed Services and employment is interrupted by reason of service in the Uniformed Services and engloyee with the her 430 participant shall be deemed "in service" until the date on which the participant was first eligible to to be a federal employee. Two involuting the following the that service to employeed pursuant to section 700 of Title 32 of the United States Cod</li></ul>			
5       reemployed under the provisions of sub-subdivision c. or i. of this         6       subdivision, each employer shall provide a report for that month on         7       eeemployment, the date of the reemployment, and the amount of the         9       monthly compensation. If the required report is not received within the         10       required 90 days, then the Board may do any or all of the following:         11      "         12       SECTION 2.(c) G.S. 135-1(10) reads as rewritten:         13       "(10) "Employee" shall mean all full-time employees, agents or officers of the State         14       of North Carolina or any of its departments, bureaus and institutions other than         15       educational, whether such employees are elected, appointed or employed:         16       Provided that the term "employee" shall not include employees of the         17       University of North Carolina Health Care System who are not eligible for         18       participation under G.S. 135-5.7, any person who is a member of the General         28       Assembly, or Assembly, any high-need retired teacher as defined under         29       School of Medicine or Dental School of Max, "employee" shall include all         20       participation under G.S. 135-5.7, any person who is a member of the General         28       G.S. 115C-302.4(a), or any part-time or temporary employee.         29	3		
6       subdivision, each employer shall provide a report for that month on         7       each reemployed beneficiary, including the terms of the         8       reemployed beneficiary, including the terms of the         9       monthly compensation. If the reemployment, and the amount of the         10       required 90 days, then the Board may do any or all of the following:         11	4	"c1. Within 90 days of the end of each month in wh	nich a beneficiary is
7       each reemployed beneficiary, including the terms of the reemployment, and the amount of the monthly compensation. If the required report is not received within the required 90 days, then the Board may do any or all of the following:"         11      "         12       SECTION 2.(c) G.S. 135-1(10) reads as rewritten:         13       "(10) "Employee" shall mean all full-time employees, agents or officers of the State of North Carolina or any of its departments, bureaus and institutions other than educational, whether such employees are elected, appointed or employed: educational, whether such employees are elected, appointed or employed: Provided that the term "employee" shall not include employees of the University of North Carolina Health Care System who are not eligible for participation under G.S. 135-5.7, any person who is a member of the Consolidated Judicial Retirement System, any member of the General Assembly or Assembly, any high-need retired teacher as defined under G.S. 115C-302.4(a), or _any part-time or temporary employee. Notwithstanding any other provision of law, "employee" shall include all employees of the General Assembly except participants in the Legislative Intern Program, pages, and beneficiaries in receipt of a monthly retirement allowance under this Chapter who are reemployed on a temporary basis. "Employee" also includes any participant whose employment is interrupted by reason of service in the Uniformed Services. Su an employee if the start service to employment with a covered employee of the North Carolina services "uniformatica and employment is that service to employment with a covered employee of the North Carolina sint eligible to be separated or released from his or her involuntary military service. In all cases of doubt, the Board of Trustees shall determine 303 (16) of the Uniformed Services and engloyee in this Sys	5	reemployed under the provisions of sub-subdivi	ision c. <u>or i.</u> of this
8       reemployment, the date of the required report is not received within the monthly compensation. If the required report is not received within the required 90 days, then the Board may do any or all of the following:         11	6	subdivision, each employer shall provide a report	rt for that month on
9         monthly compensation. If the required report is not received within the required 90 days, then the Board may do any or all of the following:"           12         SECTION 2.(c) G.S. 135-1(10) reads as rewritten:           13         "(10) "Employee" shall mean all full-time employees, agents or officers of the State of North Carolina or any of its departments, bureaus and institutions other than educational, whether such employees are elected, appointed or employees of the University of North Carolina Health Care System who are not eligible for participation under G.S. 135-5.6, employees of the East Carolina University School of Medicine or Dental School of Medicine who are not eligible for participation under G.S. 135-5.7, any person who is a member of the Consolidated Judicial Retirement System, any member of the General Assembly or Assembly, any high-need retired teacher as defined under G.S. 115C-302.4(a), or _any part-time or temporary employee. Notwithstanding any other provision of law, "employee" shall include all employeees of the General Assembly except participants in the Legislative employee also includes any part-time or temporary basis. "Employee" also includes any participant whose employment is interrupted by reason of service in the Uniformed Services, as that term is defined in section 4303(16) of the Uniformed Services, as that term is defined in section 4303(16) of the Uniformed Services as that term is defined in section 4303(16) of the Uniformed Services as that term is defined in that service to employment with a covered employer of the 32 was first eligible to be separated or released from his or her involuntary military service. In all cases of doubt, the Board of Trustees shall determine whether any person is an employee of the North Carolina 13 was first eligible to be separated or released from his or her involuntary military service. In all cases of doubt, the Board o		each reemployed beneficiary, including th	ne terms of the
10       required 90 days, then the Board may do any or all of the following:"         11      "         12       SECTION 2.(c) G.S. 135-1(10) reads as rewritten:         13       "(10) "Employee" shall mean all full-time employees, agents or officers of the State of North Carolina or any of its departments, bureaus and institutions other than educational, whether such employees are elected, appointed or employed: Provided that the term "employee" shall not include employees of the University of North Carolina Health Care System who are not eligible for participation under G.S. 135-5.6, employees of the East Carolina University School of Medicine or Dental School of Medicine who are not eligible for participation under G.S. 135-5.7, any person who is a member of the Consolidated Judicial Retirement System, any member of the General Assembly-or-Assembly, any high-need retired teacher as defined under G.S. 115C-302.4(a), or any part-time or temporary employee. Notwithstanding any other provision of law, "employee" shall include all employees of the General Assembly except participants in the Leigslative employees of the General Assembly except participants in the Leigslative intern Program, pages, and beneficiaries in receipt of a monthly retirement allowance under this Chapter who are reemployeed on a temporary basis. "Employee" also includes any participant twose employment is interrupted by reason of service in the Uniformed Services, as that term is defined in section 4303(16) of the Uniformed Services, as that term is defined in section 4303(16) of the Uniformed Services and the employee's the time of the interruption; if the participant was an employee's shall also mean every full-time civilian employee of the North Carolina 99         13       Rights Act, Public Law 103-353, if that participant was an employee the time	8	reemployment, the date of the reemployment, an	d the amount of the
11      "       SECTION 2.(c) G.S. 135-1(10) reads as rewritten:         12       SECTION 2.(c) G.S. 135-1(10) reads as rewritten:         13       "(10)       "Employee" shall mean all full-time employees, agents or officers of the State         14       of North Carolina or any of its departments, bureaus and institutions other than         15       educational, whether such employees are elected, appointed or employed:         16       Provided that the term "employee" shall not include employees of the         17       University of North Carolina Health Care System who are not eligible for         18       participation under G.S. 135-5.6, employees of the East Carolina University         19       School of Medicine or Dental School of Medicine who are not eligible for         10       participation under G.S. 135-5.7, any person who is a member of the         20       participation under G.S. 135-5.7, any person who is a member of the General         21       Consolidated Judicial Retirement System, any member of the General         22       Assembly, any high-need retired teacher as defined under         23       G.S. 115C-302.4(a), or any part-time or temporary employee.         24       Notwithstanding any other provision of law, "employee" shall include all         25       employees of the General Assembly except participants in the Legislative         26       intrem Program, pages, and be	9	monthly compensation. If the required report is no	ot received within the
12       SECTION 2.(c) G.S. 135-1(10) reads as rewritten:         13       "(10)       "Employee" shall mean all full-time employees, agents or officers of the State         14       of North Carolina or any of its departments, bureaus and institutions other than         15       educational, whether such employees are elected, appointed or employed:         16       Provided that the term "employee" shall not include employees of the         17       participation under G.S. 135-5.6, employees of the East Carolina University         19       School of Medicine or Dental School of Medicine who are not eligible for         19       participation under G.S. 135-5.7, any person who is a member of the         20       participation under G.S. 135-5.7, any person who is a member of the         21       Consolidated Judicial Retirement System, any member of the General         22       Assembly, any high-need retired teacher as defined under         23       G.S. 115C-302.4(a), or any part-time or temporary employee.         24       Notwithstanding any other provision of law, "employee" shall include all         25       employees of the General Assembly except participants in the Legislative         26       Intern Program, pages, and beneficiaries in receipt of a monthly retirement         27       allowance under this Chapter who are reemployed on a temporary basis.         28       "Employee" also includes any part	10	required 90 days, <u>then the Board may do any or a</u>	<u>ll of the following:</u>
13"(10)"Employee" shall mean all full-time employees, agents or officers of the State14of North Carolina or any of its departments, bureaus and institutions other than15educational, whether such employees are elected, appointed or employed:16Provided that the term "employee" shall not include employees of the17University of North Carolina Health Care System who are not eligible for19School of Medicine or Dental School of Medicine who are not eligible for20participation under G.S. 135-5.7, any person who is a member of the21Consolidated Judicial Retirement System, any member of the General22Assembly or Assembly, any high-need retired teacher as defined under23G.S. 115C-302.4(a), or any part-time or temporary employee.24Notwithstanding any other provision of law, "employee" shall include all25employees of the General Assembly except participants in the Legislative26Intern Program, pages, and beneficiaries in receipt of a monthly retirement27allowance under this Chapter who are reemployed on a temporary basis.28"Employee" also includes any participant whose employment is interrupted29by reason of service in the Uniformed Services, as that term is defined in30section 4303(16) of the Uniformed Services, as that term is defined in31Rights Act, Public Law 103-353, if that participant was an employee at the33that service to employment with a covered employer in this System, then the34participant shall be deemed "in service" until the date on which the participant35		"	
14of North Carolina or any of its departments, bureaus and institutions other than15educational, whether such employees are elected, appointed or employed:16Provided that the term "employees are elected, appointed or employed:17University of North Carolina Health Care System who are not eligible for18participation under G.S. 135-5.6, employees of the East Carolina University19School of Medicine or Dental School of Medicine who are not eligible for20participation under G.S. 135-5.7, any person who is a member of the21Consolidated Judicial Retirement System, any member of the General22Assembly or Assembly, any high-need retired teacher as defined under23G.S. 115C-302.4(a), or _any part-time or temporary employee.24Notwithstanding any other provision of law, "employee" shall include all25employees of the General Assembly except participants in the Legislative26Intern Program, pages, and beneficiaries in receipt of a monthly retirement27allowance under this Chapter who are reemployeed on a temporary basis.28"Employee" also includes any participant whose employment is interrupted29by reason of service in the Uniformed Services, as that term is defined in30section 4303(16) of the Uniformed Services are the environmediately after31Rights Act, Public Law 103-353, if that participant was an employee at the31gene the interruption; if the participant does not return immediately after33that service to employment with a covered employeer in this System, then the34partic			
15educational, whether such employees are elected, appointed or employed: Provided that the term "employee" shall not include employees of the University of North Carolina Health Care System who are not eligible for participation under G.S. 135-5.7, employees of the East Carolina University School of Medicine or Dental School of Medicine who are not eligible for participation under G.S. 135-5.7, any person who is a member of the Consolidated Judicial Retirement System, any member of the General Assembly or Assembly, any high-need retired teacher as defined under G.S. 115C-302.4(a), orany part-time or temporary employee. Notwithstanding any other provision of law, "employee" shall include all employees of the General Assembly except participants in the Legislative Intern Program, pages, and beneficiaries in receipt of a monthly retirement allowance under this Chapter who are reemployed on a temporary basis. "Employee" also includes any participant whose employment is interrupted by reason of service in the Uniformed Services Employment and Reemployment Rights Act, Public Law 103-353, if that participant was an employee at the time of the interruption; if the participant does not return immediately after that service to employment with a covered employer in this System, then the participant shall be deemed "in service" until the date on which the participant was first eligible to be separated or released from his or her involuntary military service. In all cases of doubt, the Board of Trustees shall determine whether any person is an employee as defined in this Chapter. "Employee" shall also mean every full-time civilian employee of the North Carolina and the the truth educe on who is or her involuntary military service. In all cases of doubt, the Board of Trustees shall determine whether any person is an employee softing of the doubt or cause to be deducted from each employee' solat		"(10) "Employee" shall mean all full-time employees, agents or	r officers of the State
16Provided that the term "employee" shall not include employees of the17University of North Carolina Health Care System who are not eligible for18participation under G.S. 135-5.6, employees of the East Carolina University19School of Medicine or Dental School of Medicine who are not eligible for20participation under G.S. 135-5.7, any person who is a member of the21Consolidated Judicial Retirement System, any member of the General22Assembly or Assembly, any high-need retired teacher as defined under23G.S. 115C-302.4(a), or any part-time or temporary employee.24Notwithstanding any other provision of law, "employee" shall include all25employees of the General Assembly except participants in the Legislative26Intern Program, pages, and beneficiaries in receipt of a monthly retirement27allowance under this Chapter who are reemployeed on a temporary basis.28"Employee" also includes any participant whose employment is interrupted29by reason of service in the Uniformed Services, as that term is defined in30section 4303(16) of the Uniformed Services Employment and Reemployment31Rights Act, Public Law 103-353, if that participant was an employee at the33that service to employment with a covered employer in this System, then the34participant shall be deemed "in service" until the date on which the participant35was first eligible to be separated or released from his or her involuntary36mater any person is an employee as defined in this Chapter. "Employee"37whether any pe		of North Carolina or any of its departments, bureaus and in	nstitutions other than
17University of North Carolina Health Care System who are not eligible for18participation under G.S. 135-5.6, employees of the East Carolina University19School of Medicine or Dental School of Medicine who are not eligible for20participation under G.S. 135-5.7, any person who is a member of the21Consolidated Judicial Retirement System, any member of the General22Assembly or Assembly, any high-need retired teacher as defined under23G.S. 115C-302.4(a), or any part-time or temporary employee.24Notwithstanding any other provision of law, "employee" shall include all25employees of the General Assembly except participants in the Legislative26Intern Program, pages, and beneficiaries in receipt of a monthly retirement27allowance under this Chapter who are reemployed on a temporary basis.28"Employee" also includes any participant whose employment is interrupted29by reason of service in the Uniformed Services, as that term is defined in30section 4303(16) of the Uniformed Services Employment and Reemployment31Rights Act, Public Law 103-353, if that participant was an employee at the33that service to employment with a covered employer in this System, then the34participant shall be deemed "in service" until the date on which the participant35was first eligible to be separated or released from his or her involuntary36military service. In all cases of doubt, the Board of Tustees shall determine37whether any person is an employee as defined in this Chapter. "Employee"38shal			
18participation under G.S. 135-5.6, employees of the East Carolina University19School of Medicine or Dental School of Medicine who are not eligible for20participation under G.S. 135-5.7, any person who is a member of the21Consolidated Judicial Retirement System, any member of the General22Assembly or Assembly, any high-need retired teacher as defined under23G.S. 115C-302.4(a), or any part-time or temporary employee.24Notwithstanding any other provision of law, "employee" shall include all25employees of the General Assembly except participants in the Legislative26Intern Program, pages, and beneficiaries in receipt of a monthly retirement27allowance under this Chapter who are reemployed on a temporary basis.28"Employee" also includes any participant whose employment is interrupted29by reason of service in the Uniformed Services, as that term is defined in30section 4303(16) of the Uniformed Services temployment and Reemployment31Rights Act, Public Law 103-353, if that participant was an employee at the33that service to employment with a covered employer in this System, then the34participant shall be deemed "in service" until the date on which the participant35was first eligible to be separated or released from his or her involuntary36mail also mean every full-time civilian employee of the North Carolina37whether any person is an employee as defined in this Chapter. "Employee"38shall also mean every full-time civilian employees shall determine39National Guard w			
19School of Medicine or Dental School of Medicine who are not eligible for20participation under G.S. 135-5.7, any person who is a member of the21Consolidated Judicial Retirement System, any member of the General22Assembly or Assembly, any high-need retired teacher as defined under23G.S. 115C-302.4(a), or any part-time or temporary employee.24Notwithstanding any other provision of law, "employee" shall include all25employees of the General Assembly except participants in the Legislative26Intern Program, pages, and beneficiaries in receipt of a monthly retirement27allowance under this Chapter who are reemployed on a temporary basis.28"Employee" also includes any participant whose employment is interrupted29by reason of service in the Uniformed Services, as that term is defined in30section 4303(16) of the Uniformed Services and employment and Reemployment31Rights Act, Public Law 103-353, if that participant was an employee at the33time of the interruption; if the participant does not return immediately after34that service to employment with a covered employer in this System, then the35was first eligible to be separated or released from his or her involuntary36military service. In all cases of doubt, the Board of Trustees shall determine37whether any person is an employee as defined in this Chapter. "Employee"38shall also mean every full-time civilian employee of the North Carolina39National Guard who is employed pursuant to section 709 of Title 32 of the41tede		•	-
20participation under G.S. 135-5.7, any person who is a member of the21Consolidated Judicial Retirement System, any member of the General22Assembly on -Assembly, any high-need retired teacher as defined under23G.S. 115C-302.4(a), or _any part-time or temporary employee.24Notwithstanding any other provision of law, "employee" shall include all25employees of the General Assembly except participants in the Legislative26Intern Program, pages, and beneficiaries in receipt of a monthly retirement27allowance under this Chapter who are reemployed on a temporary basis.28"Employee" also includes any participant whose employment is interrupted29by reason of service in the Uniformed Services Employment and Reemployment31Rights Act, Public Law 103-353, if that participant was an employee at the33that service to employment with a covered employment in system, then the34participant shall be deemed "in service" until the date on which the participant35was first eligible to be separated or released from his or her involuntary36military service. In all cases of doubt, the Board of Trustees shall determine37whether any person is an employee as defined in this Chapter. "Employee"38shall also mean every full-time civilian employees of the North Carolina39National Guard who is employee provided, however, that the41federal authorities not to be a federal appropriated funds, but held by the42authority or agency paying the salaries of such employee's contribution39national Guard wh			•
21Consolidated Judicial Retirement System, any member of the General22Assembly or Assembly, any high-need retired teacher as defined under23G.S. 115C-302.4(a), or any part-time or temporary employee.24Notwithstanding any other provision of law, "employee" shall include all25employees of the General Assembly except participants in the Legislative26Intern Program, pages, and beneficiaries in receipt of a monthly retirement27allowance under this Chapter who are reemployed on a temporary basis.28"Employee" also includes any participant whose employment is interrupted29by reason of service in the Uniformed Services, as that term is defined in30section 4303(16) of the Uniformed Services Employment and Reemployment31Rights Act, Public Law 103-353, if that participant was an employee at the33that service to employment with a covered employer in this System, then the34participant shall be deemed "in service" until the date on which the participant35was first eligible to be separated or released from his or her involuntary36mitry service. In all cases of doubt, the Board of Trustees shall determine39National Guard who is employee pursuant to section 709 of Title 32 of the40United States Code and paid from federal employee': Provided, however, that the41federal authorities not to be a federal employee': Snall employee's contribution43in accordance with applicable provisions of G.S. 135-8 and remit the same,44either directly or indirectly, to the Retirement System; coverage of employees <th></th> <td></td> <td>e</td>			e
22Assembly or Assembly, any high-need retired teacher as defined under23G.S. 115C-302.4(a), or any part-time or temporary employee.24Notwithstanding any other provision of law, "employee" shall include all25employees of the General Assembly except participants in the Legislative26Intern Program, pages, and beneficiaries in receipt of a monthly retirement27allowance under this Chapter who are reemployed on a temporary basis.28"Employee" also includes any participant whose employment is interrupted29by reason of service in the Uniformed Services, as that term is defined in30section 4303(16) of the Uniformed Services Employment and Reemployment31Rights Act, Public Law 103-353, if that participant was an employee at the33time of the interruption; if the participant does not return immediately after34that service to employment with a covered employer in this System, then the35was first eligible to be separated or released from his or her involuntary36military service. In all cases of doubt, the Board of Trustees shall determine37whether any person is an employee as defined in this Chapter. "Employee"38shall also mean every full-time civilian employee of the North Carolina39National Guard who is employed pursuant to section 709 of Title 32 of the40United States Code and paid from federal appropriated funds, but held by the41federal authorities not to be a federal employee: Provided, however, that the42authority or agency paying the salaries of such employee's contribution			
23G.S. 115C-302.4(a), or any part-time or temporary employee.24Notwithstanding any other provision of law, "employee" shall include all25employees of the General Assembly except participants in the Legislative26Intern Program, pages, and beneficiaries in receipt of a monthly retirement27allowance under this Chapter who are reemployed on a temporary basis.28"Employee" also includes any participant whose employment is interrupted29by reason of service in the Uniformed Services, as that term is defined in30section 4303(16) of the Uniformed Services Employment and Reemployment31Rights Act, Public Law 103-353, if that participant was an employee at the33that service to employment with a covered employer in this System, then the34participant shall be deemed "in service" until the date on which the participant35was first eligible to be separated or released from his or her involuntary36military service. In all cases of doubt, the Board of Trustees shall determine37whether any person is an employee as defined in this Chapter. "Employee"38shall also mean every full-time civilian employee of the North Carolina39National Guard who is employed pursuant to section 709 of Title 32 of the41federal authorities not to be a federal employee's salary the employee's contribution43in accordance with applicable provisions of S. 135-8 and remit the same,44either directly or indirectly, to the Retirement System; coverage of employees45either directly or indirectly, to the Retirement System; coverage of empl			
24Notwithstanding any other provision of law, "employee" shall include all25employees of the General Assembly except participants in the Legislative26Intern Program, pages, and beneficiaries in receipt of a monthly retirement27allowance under this Chapter who are reemployed on a temporary basis.28"Employee" also includes any participant whose employment is interrupted29by reason of service in the Uniformed Services, as that term is defined in30section 4303(16) of the Uniformed Services Employment and Reemployment31Rights Act, Public Law 103-353, if that participant was an employee at the32time of the interruption; if the participant does not return immediately after33that service to employment with a covered employer in this System, then the34participant shall be deemed "in service" until the date on which the participant35was first eligible to be separated or released from his or her involuntary36military service. In all cases of doubt, the Board of Trustees shall determine37whether any person is an employee as defined in this Chapter. "Employee"38shall also mean every full-time civilian employee of the North Carolina39National Guard who is employed pursuant to section 709 of Title 32 of the40United States Code and paid from federal appropriated funds, but held by the41federal authorities not to be a federal employee' salary the employee's contribution43cause to be deducted from each employee's salary the employee's contribution44in accordance with applicable provisions of G.S. 135-		• • • • •	
25employees of the General Assembly except participants in the Legislative26Intern Program, pages, and beneficiaries in receipt of a monthly retirement27allowance under this Chapter who are reemployed on a temporary basis.28"Employee" also includes any participant whose employment is interrupted29by reason of service in the Uniformed Services, as that term is defined in30section 4303(16) of the Uniformed Services Employment and Reemployment31Rights Act, Public Law 103-353, if that participant was an employee at the32time of the interruption; if the participant does not return immediately after33that service to employment with a covered employer in this System, then the34participant shall be deemed "in service" until the date on which the participant35was first eligible to be separated or released from his or her involuntary36military service. In all cases of doubt, the Board of Trustees shall determine37whether any person is an employee as defined in this Chapter. "Employee"38shall also mean every full-time civilian employee of the North Carolina39National Guard who is employed pursuant to section 709 of Title 32 of the41federal authorities not to be a federal employee: Provided, however, that the42authority or agency paying the salaries of such employee's contribution43in accordance with applicable provisions of G.S. 135-8 and remit the same,44either directly or indirectly, to the Retirement System; coverage of employees45either directly or indirectly, to the Retirement System; cove			
26Intern Program, pages, and beneficiaries in receipt of a monthly retirement27allowance under this Chapter who are reemployed on a temporary basis.28"Employee" also includes any participant whose employment is interrupted29by reason of service in the Uniformed Services, as that term is defined in30section 4303(16) of the Uniformed Services Employment and Reemployment31Rights Act, Public Law 103-353, if that participant was an employee at the32time of the interruption; if the participant does not return immediately after33that service to employment with a covered employer in this System, then the34participant shall be deemed "in service" until the date on which the participant35was first eligible to be separated or released from his or her involuntary36military service. In all cases of doubt, the Board of Trustees shall determine37whether any person is an employee as defined in this Chapter. "Employee"38shall also mean every full-time civilian employee of the North Carolina39National Guard who is employed pursuant to section 709 of Title 32 of the40United States Code and paid from federal appropriated funds, but held by the41federal authorities not to be a federal employee: Provided, however, that the42authority or agency paying the salaries of such employee's contribution43in accordance with applicable provisions of G.S. 135-8 and remit the same,44either directly or indirectly, to the Retirement System; coverage of employees46described in this sentence shall commence upon the first			
27allowance under this Chapter who are reemployed on a temporary basis.28"Employee" also includes any participant whose employment is interrupted29by reason of service in the Uniformed Services, as that term is defined in30section 4303(16) of the Uniformed Services Employment and Reemployment31Rights Act, Public Law 103-353, if that participant was an employee at the32time of the interruption; if the participant does not return immediately after33that service to employment with a covered employer in this System, then the34participant shall be deemed "in service" until the date on which the participant35was first eligible to be separated or released from his or her involuntary36military service. In all cases of doubt, the Board of Trustees shall determine37whether any person is an employee as defined in this Chapter. "Employee"38shall also mean every full-time civilian employee of the North Carolina39National Guard who is employed pursuant to section 709 of Title 32 of the40United States Code and paid from federal appropriated funds, but held by the41federal authorities not to be a federal employee: Provided, however, that the42authority or agency paying the salaries of such employee's contribution44in accordance with applicable provisions of G.S. 135-8 and remit the same,45either directly or indirectly, to the Retirement System; coverage of employees46described in this sentence shall commence upon the first day of the calendar47year or fiscal year, whichever is earlier, next followin			0
28"Employee" also includes any participant whose employment is interrupted29by reason of service in the Uniformed Services, as that term is defined in30section 4303(16) of the Uniformed Services Employment and Reemployment31Rights Act, Public Law 103-353, if that participant was an employee at the32time of the interruption; if the participant does not return immediately after33that service to employment with a covered employer in this System, then the34participant shall be deemed "in service" until the date on which the participant35was first eligible to be separated or released from his or her involuntary36military service. In all cases of doubt, the Board of Trustees shall determine37whether any person is an employee as defined in this Chapter. "Employee"38shall also mean every full-time civilian employee of the North Carolina39National Guard who is employed pursuant to section 709 of Title 32 of the40United States Code and paid from federal appropriated funds, but held by the41federal authorities not to be a federal employee: Provided, however, that the42authority or agency paying the salaries of such employee's contribution44in accordance with applicable provisions of G.S. 135-8 and remit the same,45either directly or indirectly, to the Retirement System; coverage of employees46described in this sentence shall commence upon the first day of the calendar47year or fiscal year, whichever is earlier, next following the date of execution48of an agreement between the Secretary of Defen			-
29by reason of service in the Uniformed Services, as that term is defined in30section 4303(16) of the Uniformed Services Employment and Reemployment31Rights Act, Public Law 103-353, if that participant was an employee at the32time of the interruption; if the participant does not return immediately after33that service to employment with a covered employer in this System, then the34participant shall be deemed "in service" until the date on which the participant35was first eligible to be separated or released from his or her involuntary36military service. In all cases of doubt, the Board of Trustees shall determine37whether any person is an employee as defined in this Chapter. "Employee"38shall also mean every full-time civilian employee of the North Carolina39National Guard who is employed pursuant to section 709 of Title 32 of the40United States Code and paid from federal appropriated funds, but held by the41federal authorities not to be a federal employee: Provided, however, that the42authority or agency paying the salaries of such employee's contribution44in accordance with applicable provisions of G.S. 135-8 and remit the same,45either directly or indirectly, to the Retirement System; coverage of employees46described in this sentence shall commence upon the first day of the calendar47year or fiscal year, whichever is earlier, next following the date of execution48of an agreement between the Secretary of Defense of the United States and			
30section 4303(16) of the Uniformed Services Employment and Reemployment31Rights Act, Public Law 103-353, if that participant was an employee at the32time of the interruption; if the participant does not return immediately after33that service to employment with a covered employer in this System, then the34participant shall be deemed "in service" until the date on which the participant35was first eligible to be separated or released from his or her involuntary36military service. In all cases of doubt, the Board of Trustees shall determine37whether any person is an employee as defined in this Chapter. "Employee"38shall also mean every full-time civilian employee of the North Carolina39National Guard who is employed pursuant to section 709 of Title 32 of the40United States Code and paid from federal appropriated funds, but held by the41federal authorities not to be a federal employee: Provided, however, that the42authority or agency paying the salaries of such employee's contribution44in accordance with applicable provisions of G.S. 135-8 and remit the same,45either directly or indirectly, to the Retirement System; coverage of employees46described in this sentence shall commence upon the first day of the calendar47year or fiscal year, whichever is earlier, next following the date of execution48of an agreement between the Secretary of Defense of the United States and			
31Rights Act, Public Law 103-353, if that participant was an employee at the32time of the interruption; if the participant does not return immediately after33that service to employment with a covered employer in this System, then the34participant shall be deemed "in service" until the date on which the participant35was first eligible to be separated or released from his or her involuntary36military service. In all cases of doubt, the Board of Trustees shall determine37whether any person is an employee as defined in this Chapter. "Employee"38shall also mean every full-time civilian employee of the North Carolina39National Guard who is employed pursuant to section 709 of Title 32 of the40United States Code and paid from federal appropriated funds, but held by the41federal authorities not to be a federal employee: Provided, however, that the42authority or agency paying the salaries of such employee's contribution44in accordance with applicable provisions of G.S. 135-8 and remit the same,45either directly or indirectly, to the Retirement System; coverage of employees46described in this sentence shall commence upon the first day of the calendar47year or fiscal year, whichever is earlier, next following the date of execution48of an agreement between the Secretary of Defense of the United States and			
32time of the interruption; if the participant does not return immediately after33that service to employment with a covered employer in this System, then the34participant shall be deemed "in service" until the date on which the participant35was first eligible to be separated or released from his or her involuntary36military service. In all cases of doubt, the Board of Trustees shall determine37whether any person is an employee as defined in this Chapter. "Employee"38shall also mean every full-time civilian employee of the North Carolina39National Guard who is employed pursuant to section 709 of Title 32 of the40United States Code and paid from federal appropriated funds, but held by the41federal authorities not to be a federal employee: Provided, however, that the42authority or agency paying the salaries of such employee's contribution44in accordance with applicable provisions of G.S. 135-8 and remit the same,45either directly or indirectly, to the Retirement System; coverage of employees46described in this sentence shall commence upon the first day of the calendar47year or fiscal year, whichever is earlier, next following the date of execution48of an agreement between the Secretary of Defense of the United States and			
33that service to employment with a covered employer in this System, then the34participant shall be deemed "in service" until the date on which the participant35was first eligible to be separated or released from his or her involuntary36military service. In all cases of doubt, the Board of Trustees shall determine37whether any person is an employee as defined in this Chapter. "Employee"38shall also mean every full-time civilian employee of the North Carolina39National Guard who is employed pursuant to section 709 of Title 32 of the40United States Code and paid from federal appropriated funds, but held by the41federal authorities not to be a federal employee: Provided, however, that the42authority or agency paying the salaries of such employees shall deduct or43cause to be deducted from each employee's salary the employee's contribution44in accordance with applicable provisions of G.S. 135-8 and remit the same,45either directly or indirectly, to the Retirement System; coverage of employees46described in this sentence shall commence upon the first day of the calendar47year or fiscal year, whichever is earlier, next following the date of execution48of an agreement between the Secretary of Defense of the United States and			
34participant shall be deemed "in service" until the date on which the participant35was first eligible to be separated or released from his or her involuntary36military service. In all cases of doubt, the Board of Trustees shall determine37whether any person is an employee as defined in this Chapter. "Employee"38shall also mean every full-time civilian employee of the North Carolina39National Guard who is employed pursuant to section 709 of Title 32 of the40United States Code and paid from federal appropriated funds, but held by the41federal authorities not to be a federal employee: Provided, however, that the42authority or agency paying the salaries of such employee's contribution44in accordance with applicable provisions of G.S. 135-8 and remit the same,45either directly or indirectly, to the Retirement System; coverage of employees46described in this sentence shall commence upon the first day of the calendar47year or fiscal year, whichever is earlier, next following the date of execution48of an agreement between the Secretary of Defense of the United States and		· · ·	-
35was first eligible to be separated or released from his or her involuntary military service. In all cases of doubt, the Board of Trustees shall determine whether any person is an employee as defined in this Chapter. "Employee" shall also mean every full-time civilian employee of the North Carolina National Guard who is employed pursuant to section 709 of Title 32 of the United States Code and paid from federal appropriated funds, but held by the federal authorities not to be a federal employee: Provided, however, that the authority or agency paying the salaries of such employee's contribution in accordance with applicable provisions of G.S. 135-8 and remit the same, either directly or indirectly, to the Retirement System; coverage of employees described in this sentence shall commence upon the first day of the calendar year or fiscal year, whichever is earlier, next following the date of execution of an agreement between the Secretary of Defense of the United States and			•
36military service. In all cases of doubt, the Board of Trustees shall determine37whether any person is an employee as defined in this Chapter. "Employee"38shall also mean every full-time civilian employee of the North Carolina39National Guard who is employed pursuant to section 709 of Title 32 of the40United States Code and paid from federal appropriated funds, but held by the41federal authorities not to be a federal employee: Provided, however, that the42authority or agency paying the salaries of such employees shall deduct or43cause to be deducted from each employee's salary the employee's contribution44in accordance with applicable provisions of G.S. 135-8 and remit the same,45either directly or indirectly, to the Retirement System; coverage of employees46described in this sentence shall commence upon the first day of the calendar47year or fiscal year, whichever is earlier, next following the date of execution48of an agreement between the Secretary of Defense of the United States and			
whether any person is an employee as defined in this Chapter. "Employee" shall also mean every full-time civilian employee of the North Carolina National Guard who is employed pursuant to section 709 of Title 32 of the United States Code and paid from federal appropriated funds, but held by the federal authorities not to be a federal employee: Provided, however, that the authority or agency paying the salaries of such employees shall deduct or cause to be deducted from each employee's salary the employee's contribution in accordance with applicable provisions of G.S. 135-8 and remit the same, either directly or indirectly, to the Retirement System; coverage of employees described in this sentence shall commence upon the first day of the calendar year or fiscal year, whichever is earlier, next following the date of execution of an agreement between the Secretary of Defense of the United States and			-
<ul> <li>shall also mean every full-time civilian employee of the North Carolina</li> <li>National Guard who is employed pursuant to section 709 of Title 32 of the</li> <li>United States Code and paid from federal appropriated funds, but held by the</li> <li>federal authorities not to be a federal employee: Provided, however, that the</li> <li>authority or agency paying the salaries of such employees shall deduct or</li> <li>cause to be deducted from each employee's salary the employee's contribution</li> <li>in accordance with applicable provisions of G.S. 135-8 and remit the same,</li> <li>either directly or indirectly, to the Retirement System; coverage of employees</li> <li>described in this sentence shall commence upon the first day of the calendar</li> <li>year or fiscal year, whichever is earlier, next following the date of execution</li> <li>of an agreement between the Secretary of Defense of the United States and</li> </ul>		•	
39National Guard who is employed pursuant to section 709 of Title 32 of the40United States Code and paid from federal appropriated funds, but held by the41federal authorities not to be a federal employee: Provided, however, that the42authority or agency paying the salaries of such employees shall deduct or43cause to be deducted from each employee's salary the employee's contribution44in accordance with applicable provisions of G.S. 135-8 and remit the same,45either directly or indirectly, to the Retirement System; coverage of employees46described in this sentence shall commence upon the first day of the calendar47year or fiscal year, whichever is earlier, next following the date of execution48of an agreement between the Secretary of Defense of the United States and			
40United States Code and paid from federal appropriated funds, but held by the41federal authorities not to be a federal employee: Provided, however, that the42authority or agency paying the salaries of such employees shall deduct or43cause to be deducted from each employee's salary the employee's contribution44in accordance with applicable provisions of G.S. 135-8 and remit the same,45either directly or indirectly, to the Retirement System; coverage of employees46described in this sentence shall commence upon the first day of the calendar47year or fiscal year, whichever is earlier, next following the date of execution48of an agreement between the Secretary of Defense of the United States and			
41federal authorities not to be a federal employee: Provided, however, that the authority or agency paying the salaries of such employees shall deduct or cause to be deducted from each employee's salary the employee's contribution in accordance with applicable provisions of G.S. 135-8 and remit the same, either directly or indirectly, to the Retirement System; coverage of employees described in this sentence shall commence upon the first day of the calendar year or fiscal year, whichever is earlier, next following the date of execution of an agreement between the Secretary of Defense of the United States and			
42authority or agency paying the salaries of such employees shall deduct or43cause to be deducted from each employee's salary the employee's contribution44in accordance with applicable provisions of G.S. 135-8 and remit the same,45either directly or indirectly, to the Retirement System; coverage of employees46described in this sentence shall commence upon the first day of the calendar47year or fiscal year, whichever is earlier, next following the date of execution48of an agreement between the Secretary of Defense of the United States and			•
43cause to be deducted from each employee's salary the employee's contribution44in accordance with applicable provisions of G.S. 135-8 and remit the same,45either directly or indirectly, to the Retirement System; coverage of employees46described in this sentence shall commence upon the first day of the calendar47year or fiscal year, whichever is earlier, next following the date of execution48of an agreement between the Secretary of Defense of the United States and		1 1	
<ul> <li>in accordance with applicable provisions of G.S. 135-8 and remit the same,</li> <li>either directly or indirectly, to the Retirement System; coverage of employees</li> <li>described in this sentence shall commence upon the first day of the calendar</li> <li>year or fiscal year, whichever is earlier, next following the date of execution</li> <li>of an agreement between the Secretary of Defense of the United States and</li> </ul>	43		·
<ul> <li>either directly or indirectly, to the Retirement System; coverage of employees</li> <li>described in this sentence shall commence upon the first day of the calendar</li> <li>year or fiscal year, whichever is earlier, next following the date of execution</li> <li>of an agreement between the Secretary of Defense of the United States and</li> </ul>	44		-
46described in this sentence shall commence upon the first day of the calendar47year or fiscal year, whichever is earlier, next following the date of execution48of an agreement between the Secretary of Defense of the United States and	45	•• •	
<ul> <li>47 year or fiscal year, whichever is earlier, next following the date of execution</li> <li>48 of an agreement between the Secretary of Defense of the United States and</li> </ul>	46	• • •	• • •
48 of an agreement between the Secretary of Defense of the United States and	47	-	-
40 the Adjutent Concerl of the State entire for the Concerns in behalf of the State	48	of an agreement between the Secretary of Defense of the	ne United States and
49 the Aujutant General of the State acting for the Governor in behalf of the State,	49	the Adjutant General of the State acting for the Governor i	n behalf of the State,
50 but no credit shall be allowed pursuant to this sentence for any service		-	•
51 previously rendered in the above-described capacity as a civilian employee of	51	previously rendered in the above-described capacity as a	civilian employee of

1	the North Carolina National Guard: Provided, further, that the Adjutant
2	General, in the Adjutant General's discretion, may terminate the Retirement
3	System coverage of the above-described North Carolina National Guard
4	employees if a federal retirement system is established for such employees
5	and the Adjutant General elects to secure coverage of such employees under
6	such federal retirement system. Any full-time civilian employee of the North
7	Carolina National Guard described above who is now or hereafter may
8 9	become a member of the Retirement System may secure Retirement System
9 10	credit for such service as a North Carolina National Guard civilian employee
10	for the period preceding the time when such employees became eligible for Retirement System coverage by paying to the Retirement System an amount
12	equal to that which would have constituted employee contributions if the
12	employee had been a member during the years of ineligibility, plus interest.
13 14	Employees of State agencies, departments, institutions, boards, and
15	commissions who are employed in permanent job positions on a recurring
16	basis must work at least 30 hours per week for nine or more months per
17	calendar year in order to be covered by the provisions of this subdivision. On
18	and after August 1, 2001, a person who is a nonimmigrant alien and who
19	otherwise meets the requirements of this subdivision shall not be excluded
20	from the definition of "employee" solely because the person holds a temporary
21	or time-limited visa."
22	SECTION 2.(d) G.S. 135-1(20) reads as rewritten:
23	"(20) "Retirement" under this Chapter, except as otherwise provided, means the
24	commencement of monthly retirement benefits along with termination of
25	employment and the complete separation from active service with no intent or
26	agreement, express or implied, to return to service. A retirement allowance
27	under the provisions of this Chapter may only be granted upon retirement of
28	a member. In order for a member's retirement to become effective in any
29	month, the member must perform no work for an employer, including
30	part-time, temporary, substitute, or contractor work, at any time during the six
31	months immediately following the effective date of retirement. retirement,
32	except that in the case of a high-need retired teacher, as defined under $C = 115C = 2024(c)$ , the period of separation required is two months.
33 34	G.S. 115C-302.4(a), the period of separation required is two months. A member who is a full time feasily member of The University of North
34 35	member who is a full-time faculty member of The University of North Carolina may effect a retirement allowance under this Chapter,
35 36	notwithstanding the six-month requirement above, provided the member
30 37	immediately enters the University's Phased Retirement Program for Tenured
38	Faculty as that program existed on May 25, 2011. For purposes of this
39	subdivision, all of the following shall not be considered service or work:
40	"
41	<b>SECTION 2.(e)</b> G.S. 135-48.40(b)(1a) reads as rewritten:
42	"(1a) All retirees who (i) are meet all of the following criteria:
43	<u>a.</u> <u>The retiree is employed by an employing unit that elects to be covered</u>
44	by this <del>subdivision, (ii) do <u>subdivision</u>.</del>
45	b. <u>The retiree does not qualify for coverage under subdivision (1) of this</u>
46	subsection, and (iii) are subsection.
47	c. The retiree is either a high-need retired teacher under G.S. 115C-302.4
48	or is determined to be "full-time" by their employing unit in
49	accordance with section 4980H of the Internal Revenue Code and the
50	applicable regulations, as amended.

General Assembly Of North Carolina Session 202
The employing unit shall pay the employer premiums for retirees who enrol
under this subdivision."
SECTION 2.(f) The State Treasurer shall seek a private letter ruling from the Interna
Revenue Service to determine if any provisions of this section jeopardize the status of the
Teachers' and State Employees' Retirement System.
SECTION 2.(g) If the Internal Revenue Service determines that any provision o
this section jeopardizes the status of the Teachers' and State Employees' Retirement System o
North Carolina under the Internal Revenue Code, then this section is repealed on the last day o
the month following the month of receipt of that determination by the State Treasurer. Upon
receipt of that determination, the State Treasurer shall notify the Revisor of Statutes of th
determination and the date of receipt. Within three business days of receipt of the determination
the State Treasurer shall notify all local school administrative units of the repeal of this section
and shall publicly notice the receipt of this information on the Department of State Treasurer
website. Within three business days of receipt of the notice from the State Treasurer, a local
school administrative unit shall notify all high-need retired teachers employed by its local boar
of education of the repeal of this section.
<b>SECTION 2.(h)</b> Notwithstanding any other provision of law to the contrary, in order
to pay costs associated with the administration of the provisions of this section, the Retirement
Systems Division of the Department of State Treasurer may increase receipts from the retirement
assets of the Teachers' and State Employees' Retirement System or pay costs associated with the
administration directly from the retirement assets.
<b>SECTION 2.(i)</b> Any beneficiary that is employed by a local board of education as
high-need retired teacher, as defined in G.S. 115C-302.4(a), shall not be eligible to elect into
position that would lead the beneficiary to be eligible to accrue any additional benefits under
G.S. 135-3(a)(8). Any failure of a local board of education or a beneficiary to comply with the
foregoing shall be corrected by the Executive Director of the Retirement System as may be
appropriate under State and federal law. Any costs of the correction, as determined by the
Executive Director of the Retirement System, shall be the sole responsibility of the local boar of education and shall be transferred to the Pension Accumulation Fund under G.S. 135-8 under
rules adopted by the Board of Trustees.
<b>SECTION 2.(j)</b> Effective July 1, 2025, there is appropriated from the General Fun
to the Department of State Treasurer the sum of one hundred thousand dollars (\$100,000) i
nonrecurring funds for the 2025-2026 fiscal year to be used to obtain the private letter rulin
under subsection (f) of this section.
<b>SECTION 2.(k)</b> Effective July 1, 2025, there is appropriated from the General Fun
to the Department of State Treasurer the sum of ten million dollars (\$10,000,000) in recurrin
funds for each year of the 2025-2027 fiscal biennium to be used to address the increased cost t
the Teachers' and State Employees' Retirement System as a result of the implementation of th
section.
SECTION 3. This act is effective when it becomes law. G.S. 115C-302.4, a
reenacted by this act, applies beginning with the 2025-2026 school year, and this act shall no
expire except by subsequent enactment of the General Assembly.