

BEFORE THE BOARD OF COUNTY COMMISSIONERS  
OF LANCASTER COUNTY, NEBRASKA

IN THE MATTER OF ESTABLISHING )  
THE EMPLOYEE AND EMPLOYER )  
CONTRIBUTION RATES TO THE )  
RETIREMENT PROGRAM FOR ALL )  
NON-UNION EMPLOYEES HIRED ON )  
OR AFTER DECEMBER 25, 2014; AND )  
THOSE NON-UNION EMPLOYEES )  
HIRED BEFORE DECEMBER 25, )  
2014, WHO IRREVOCABLY HAVE )  
ELECTED TO SWITCH TO A ONE )  
HUNDRED PERCENT CONTRIBUTION )  
PRIOR TO DECEMBER 20, 2018; AND )  
THOSE NON-UNION EMPLOYEES )  
HIRED BEFORE DECEMBER 25, 2014, )  
WHO IRREVOCABLY ELECT TO )  
SWITCH TO A ONE HUNDRED )  
PERCENT CONTRIBUTION ON OR )  
AFTER DECEMBER 20, 2018 )

RESOLUTION NO. R-18-0088

WHEREAS, Neb. Rev. Stat. § 23-1118(1)(c) (2017 Supp.) provides:

In a county or municipal county having a population of two hundred fifty thousand or more inhabitants but not more than five hundred thousand inhabitants, as determined by the most recent federal decennial census, the county or municipal county shall establish the employee and employer contribution rates to the retirement program for each year after July 15, 1992. The county or municipal county shall contribute one hundred fifty percent of each employee's mandatory contribution, and for an employee hired on or after July 1, 2012, the county or municipal county shall contribute at least one hundred percent of each such employee's mandatory contribution, except that an employee receiving a one hundred fifty percent employer contribution under this subdivision may irrevocably elect to switch to a one hundred percent contribution for all future contributions. The combined contributions of the county or municipal county and its employees to the cost of any such retirement program shall not exceed sixteen percent of the employees' salaries.

WHEREAS, Lancaster County, Nebraska (“the County”), is a county having a population

of two hundred fifty thousand or more inhabitants but not more than five hundred thousand inhabitants, as determined by the most recent federal decennial census;

WHEREAS, for purposes of this Resolution, “employee” shall mean any person or officer devoting more than twenty hours per week to employment by the County, any elected officer of the County, and any such other persons or officers as are classified from time to time as permanent employees by the Board;

WHEREAS, the Board of County Commissioners of Lancaster County, Nebraska, hereinafter “the Board,” wishes to establish, effective December 20, 2018, the employee and employer contribution rates to the retirement program for any non-union employee hired on or after December 25, 2014;

WHEREAS, the Board wishes to establish, effective December 20, 2018, the employee and employer contribution rates to the retirement program for any non-union employee hired before December 25, 2014, who, prior to December 20, 2018, irrevocably has elected to switch from a one hundred fifty percent employer contribution to a one hundred percent contribution;

WHEREAS, the Board wishes to establish the employee and employer contribution rates to the retirement program for any non-union employee hired before December 25, 2014, who irrevocably elects to switch from a one hundred fifty percent employer contribution to a one hundred percent contribution on or after December 20, 2018, effective on the date of such irrevocable election;

WHEREAS, the Board wishes to establish the mandatory employee contribution rate at eight (8) percent of the employee’s salary for any of the above stated employees; and

WHEREAS, the Board wishes to contribute one hundred percent of each such employee’s mandatory contribution, or eight (8) percent of the employee’s salary, for any of the above stated

employees;

NOW, THEREFORE, BE IT RESOLVED, by the Board of County Commissioners of Lancaster County, Nebraska, as follows:

1. That, effective December 20, 2018, for:
  - A. Any non-union employee hired on or after December 25, 2014; and
  - B. Any non-union employee hired before December 25, 2014, who, prior to December 20, 2018, irrevocably has elected to switch from a one hundred fifty percent employer contribution to a one hundred percent employer contribution;
    - i. The mandatory employee contribution rate is eight (8) percent of the employee's salary; and
    - ii. The employer contribution rate is eight (8) percent of the employee's salary; and
2. That, for any non-union employee hired before December 25, 2014, who irrevocably elects to switch from a one hundred fifty percent employer contribution to a one hundred percent employer contribution on or after December 20, 2018;
  - A. The mandatory employee contribution rate is eight (8) percent of the employee's salary, effective on the date of such irrevocable election; and
  - B. The employer contribution rate is eight (8) percent of the employee's salary, effective on the date of such irrevocable election.

AND BE IT FURTHER RESOLVED by the Board that:

- A. Effective December 20, 2018, this Resolution supersedes and replaces Resolution R-14-0065; and
- B. Effectively immediately, Resolution R-18-0084 is hereby rescinded and rendered absolutely void.

DATED this 11<sup>th</sup> day of December, 2018, at the County-City Building,  
Lincoln, Lancaster County, Nebraska.

BY THE BOARD OF COUNTY  
COMMISSIONERS OF LANCASTER  
COUNTY, NEBRASKA

APPROVED AS TO FORM  
this 11<sup>th</sup> day of December, 2018.

  
Deputy County Attorney  
for PATRICK CONDON  
Lancaster County Attorney

  
  
  
  
