



CHAPTER 128

ARTICLE 3 - RETIREMENT SYSTEM FOR COUNTIES, CITIES AND TOWNS

N.C.G.S. § 128-38.36.

Last day of actual service; death benefit for in-service members.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	No amendment history on record	21 September 2026, 03:44 UTC	e609ecc471a0b800c264d0e2 - 8f2693604db716b57656f618 - 5359f4e6df0bd1f0

To determine the last day of actual service for the purposes of a death benefit for in-service members, all of the following apply:

Uninterrupted service. - For members with uninterrupted service, the last day of actual service is the date on which an absent member's sick and annual leave expire unless the member is on an approved leave of absence and is deemed to be in service under G.S. 128-26(g). If a member is deemed to be in service under G.S. 128-26(g), then the last day of actual service is the last day for which the member made a contribution to the Retirement System.

Interrupted service. - All of the following apply to a member whose service has been interrupted:

a.For a member whose service is interrupted by reason of service in the Uniformed Services, as that term is defined in section 4303(16) of the Uniformed Services Employment and Reemployment Rights Act, Public Law 103-353, and the member does not return immediately after that service to employment with a covered employer in the Retirement System, the last day of actual service is the date on which the member was first eligible to be separated or released from his or her involuntary military service.

b.For a member who is on an approved leave of absence, but who is not deemed to be in service under G.S. 128-26(g), the last day of actual service is either the last day for which the member made a contribution to the Retirement System or the date on which the member's sick and annual leave expired, whichever is later.

c.A member on leave of absence from a position as a local governmental employee for the purpose of serving as a member or officer of the North Carolina General Assembly shall be deemed to be in service during sessions of the General Assembly and eligible for the death benefit under G.S. 128-38.35. The last day of actual service shall be the most recent legislative day of the applicable General Assembly session or the last

day the member performed work as a local governmental employee, whichever is later. Notwithstanding G.S. 128-38.35(c), the amount of the death benefit for a member who is on a leave of absence due to General Assembly service shall be the equivalent of the salary to which the member would have been entitled as a local governmental employee during the 12-month period immediately prior to the month in which death occurred, subject to a minimum of twenty-five thousand dollars (\$25,000) and a maximum of fifty thousand dollars (\$50,000).

Terminated service. - For a member whose employment has been terminated for reasons other than retirement, whether by the employer or the employee, the last day of actual service is the last day the member performed work as a local governmental employee. (2025-11, ss. 4(a1), (j)-(n), 6(b).)

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS II
3 AUTHORITIES

Authorities referenced

Every G.S. cross-reference appearing in the text of this section, in order of first appearance. Nothing is characterized; the operative language is quoted from the section itself.

REFERENCE	APPEARS IN	OPERATIVE LANGUAGE IN THIS SECTION
G.S. 128-26(g)	(null)(1)	"deemed to be in service under"
G.S. 128-38.35		"eligible for the death benefit under"
G.S. 128-38.35(c)		"governmental employee, whichever is later. Notwithstanding"

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 128-38.36 (2026).

Pinpoint keys are set in the left margin of the text rather than line numbers: subsection designators are stable across editions and paper sizes, line numbers are not.

COLOPHON

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