CHAPTER 143

ARTICLE 12D - SEPARATION ALLOWANCES FOR LAW-ENFORCEMENT OFFICERS

N.C.G.S. § 143-166.41.

Special separation allowance options for State law enforcement officers.

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, 03:37 UTC	43bbbbe38cdbe7eb5e5bf888 - eaf48db36eb8819edc5a08af - 578efad3cc28dc88

§ 143-166.41(a) Annual Special Separation Allowance. - Notwithstanding any other provision of law, every sworn law-enforcement officer employed by a State department, agency, or institution who qualifies under this section shall receive an annual special separation allowance beginning in the month in which the officer retires on a basic service retirement under the provisions of G.S. 135-5(a). The allowance shall be paid in equal installments on the payroll frequency used by the employer from which the officer retired.

§ 143-166.41(a1) Repealed by Session Laws 2014-88, s. 3(j), effective July 30, 2014.

§ 143-166.41(b) Definitions. - The following definitions apply in this section:

(1) Allowance. - The annual special separation allowance for State law enforcement officers provided for under this section.

(2) Creditable service. - The service for which credit is allowed under the retirement system of which the officer is a member.

(3) Law enforcement officer. - As defined in either G.S. 135-1 or G.S. 143-166.30(a).

(4) Officer. - A law enforcement officer.

(5) Probation/parole officer. - As defined in G.S. 135-1.

§ 143-166.41(b1)

Eligibility for Allowance and Calculation of Allowance Amount. - To be eligible for an allowance under this section, an officer is required to meet one of the following sets of criteria that shall also determine the allowance amount:

(1) For officers meeting all of the following criteria, the annual special separation allowance to be paid is equal to eighty-five hundredths percent (0.85%) of the annual base rate of compensation most recently applicable to the officer for each year of that officer's creditable service:

a.The officer (i) has completed 30 or more years of creditable service or (ii) is 55 years of age or older and completed five or more years of creditable service.

b.The officer is less than 62 years of age.

c.The officer has completed at least five years of continuous service as a law enforcement officer immediately preceding the officer's service retirement. Any break in this required continuous service that is a result of disability retirement or disability salary continuation benefits shall not adversely affect an officer's qualification to receive an allowance under this subdivision so long as the officer returned to service within 45 days after the disability benefits had ceased and is otherwise qualified to receive the allowance.

d.At least fifty percent (50%) of the officer's creditable service is as a law enforcement officer, or for service prior to July 1, 2017, as a probation/parole officer.

(2) For officers meeting all of the following criteria, the annual special separation allowance to be paid is equal to eighty-five hundredths percent (0.85%) of the annual equivalent of the base rate of compensation at the time the officer attained 30 years of service multiplied by 30:

a.Prior to attaining 62 years of age, the officer has completed 30 or more years of creditable service, at least fifty percent (50%) of which was as a law enforcement officer, or for service prior to July 1, 2017, as a probation/parole officer.

b.The officer has completed at least five years of continuous service as a law enforcement officer immediately preceding the officer's service retirement. Any break in this required continuous service that is a result of disability retirement or disability salary continuation benefits shall not adversely affect an officer's qualification to receive an allowance under this subdivision so long as the officer returned to service within 45 days after the disability benefits had ceased and is otherwise qualified to receive the allowance.

If an officer meets all of the criteria under each subdivision of this subsection, then the employer making the allowance payments shall allow the officer to choose which of the two calculation formulas to use for that officer's allowance. This election by the officer is a one-time, irrevocable election and shall be made prior to the first allowance payment. If no election is made by the officer, then the calculation amount under subdivision (2) of this subsection shall be used.

§ 143-166.41(c) Cessation of Payment. - Payment of the allowance to a retired officer under the provisions of this section shall cease at the first occurrence of one of the following:

(1) The death of the officer.

(2) The last day of the month in which either of the following applies:

a.If the officer is receiving an allowance in an amount determined under subdivision (b1)(1) of this section, the officer attains 62 years of age.

b.If the officer is receiving an allowance in an amount determined under subdivision (b1)(2) of this section, there has been a period of receiving the allowance that is equivalent to the total of 62 years minus the age at which the officer first completed 30 years of creditable service.

(3) The first day of reemployment by any State department, agency, or institution, except that this subdivision does not apply to an officer returning to State employment in a position exempt from the North Carolina Human Resources Act in an agency other than the agency from which that officer retired.

§ 143-166.41(d) Impact of Other Benefits or Actions. - This section does not affect the benefits to which an individual may be entitled from State, federal, or private retirement systems. The benefits payable under this section shall not be subject to any increases in salary or retirement allowances that may be authorized by the General Assembly for employees of the State or retired employees of the State.

§ 143-166.41(e) Eligibility Determinations. - The head of each State department, agency, or institution shall determine the eligibility of employees for the benefits provided under this section.

§ 143-166.41(f) Transfer of Funds. - The Director of the Budget may authorize from time to time the transfer of funds within the budgets of each State department, agency, or institution necessary to carry out the purposes of this section. These funds shall be taken from funds appropriated to the department, agency, or institution for salaries and related fringe benefits.

§ 143-166.41(g) Responsibility for Payment. - The head of each State department, agency, or institution shall make the payments set forth in this section to those persons certified under subsection (e) of this section from funds available under subsection (f) of this section. (1983 (Reg. Sess., 1984), c. 1034, s. 104; 1985, c. 479, s. 143; 1985 (Reg. Sess., 1986), c. 1014, ss. 51, 52; 2002-126, s. 28.14; 2007-69, s. 1; 2011-232, s. 9; 2013-382, s. 9.1(c); 2014-88, s. 3(j); 2017-57, s. 35.19B(b); 2025-8, s. 1.)

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. 135-5(a)	(a)	*"service retirement under the provisions of"*
G.S. 135-1	(b)(3)	*"officer. - As defined in either"*
G.S. 143-166.30(a)	(b)(3)	*"defined in either G.S. 135-1 or"*

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 143-166.41 (2026).

PINPOINT

N.C. Gen. Stat. § 143-166.41(a) (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.

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