



CHAPTER 143
ARTICLE 12F - SEPARATE INSURANCE BENEFITS PLAN FOR STATE AND LOCAL GOVERNMENTAL LAW-ENFORCEMENT OFFICERS

N.C.G.S. § 143-166.60.

Separate insurance benefits plan for law-enforcement officers.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT S.L. 2025-11, s. 12(a) — tenth act in the lineage	RETRIEVED 21 September 2026, 04:20 UTC	SOURCE FINGERPRINT ed2f6c0ef71ed022d1a49688 - 47d4d84a22e4c93e57116a73 - 969ae1f983b189a6
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- § 143-166.60(a)

A Separate Insurance Benefits Plan, hereinafter called the "Plan", is to be an employee welfare benefit plan, established for the benefit of (i) all law enforcement officers, as defined in G.S. 135-1(11c) and G.S. 128-21(11d) employed by the State and local governments and (ii) all former law-enforcement officers previously employed by the State and local governments, who had 20 or more years of service as an officer or are in receipt of a disability retirement allowance from any State-administered retirement system or are in receipt of a benefit from the Disability Income Plan of North Carolina, who shall be participants.
- § 143-166.60(b)

The Boards of Trustees of the Teachers' and State Employees' Retirement System and the Local Governmental Employees' Retirement System shall jointly administer the Plan. The Separate Insurance Benefits Plan is part of the North Carolina Teachers' and State Employees' Benefit Trust established under G.S. 135-154. All receipts, transfers, appropriations, contributions, investment earnings, and other income belonging to the Separate Insurance Benefits Plan shall be deposited in the Benefit Trust. All benefits and expenses against the Separate Insurance Benefits Plan for retirees shall be disbursed from the Benefit Trust.
- § 143-166.60(c)

The initial assets of the Plan are the assets of the former Separate Benefit Plan established under G.S. 143-166.04 as it existed prior to January 1, 1986, which shall be transferred to the Plan on January 1, 1986. The Plan shall be separate and apart from any retirement systems or plans.

- § 143-166.60(d)** The Boards of Trustees shall promulgate rules and regulations as are necessary to establish benefits under the Plan, within the availability of funds, to provide:
- (1) Repealed by Session Laws 2020-48, s. 5.1, effective June 26, 2020.
 - (2) A group life insurance benefit for participants employed by an employer at the time of death, not to exceed five thousand dollars (\$5,000);
 - (3) A group life insurance benefit for participants who are eligible former officers, not to exceed four thousand dollars (\$4,000); and
 - (4) An accidental line-of-duty insurance death benefit not to exceed two thousand one hundred dollars (\$2,100) in total on account of the death of a participant caused by an accident while in the actual performance of duty as an officer.
- § 143-166.60(d1)** In addition to the benefits provided under subsection (d) of this section, the assets of the Plan may be used to pay the employer health insurance contributions and contribution rates on behalf of law enforcement officers, as defined in G.S. 135-1(11c), employed by the State and former law enforcement officers receiving a retirement allowance from the Teachers' and State Employees' Retirement System.
- § 143-166.60(e)** The insurance benefit of the Plan on account of the death of a participant shall be payable to the surviving spouse of the participant or otherwise to the participant's estate; provided, should a participant instruct the Board of Trustees in writing that the participant does not wish these benefits to be paid to his or her spouse or estate, then the benefits shall be paid to the person or persons as the participant may name for this purpose. The life insurance benefits shall be payable only on account of participants in the Plan for six or more months or, if an actively employed officer, at any time after employment if death results from an accident.
- § 143-166.60(f)** Should amounts in the trust fund of the Plan be insufficient at any time to enable the Boards of Trustees to pay benefits due in full, then an equitable graded percentage of the payment shall be made.
- § 143-166.60(g)** The provisions of the State and Local Retirement Systems pertaining to administration and management of funds under G.S. 128-28, G.S. 128-29, G.S. 135-6 and G.S. 135-7 are made applicable to the Plan.
- § 143-166.60(h)**

Exemption from Garnishment and Attachment. - The right of a participant in the Separate Insurance Benefits Plan to the benefits provided under this Article is nonforfeitable and exempt from levy, sale, and garnishment.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
10 ACTS

Amendment lineage

The State prints this history as a single parenthetical at the foot of the section. It is reproduced verbatim in the colophon and unpacked below in order of enactment.

1985	2005		2025
TICK HEIGHT = ACTS IN THAT YEAR DASHED = RECODIFICATION, NOT AMENDMENT			
Nº	YEAR	ACT	CHARACTER
01	1985	c. 479, s. 196(t)	ENACTED
02	1987	c. 738, s. 29(p)	AMENDED
03	1989	c. 792, s. 2.8	AMENDED
04	2003	S.L. 2003-284, s. 30.19B(b)	AMENDED
05	2013	S.L. 2013-360, s. 35.17(a)	AMENDED
06	2014	S.L. 2014-97, s. 9	AMENDED
07	2017	S.L. 2017-129, s. 2(v)	AMENDED
08	2020	S.L. 2020-48, s. 5.1	AMENDED
09	2022	S.L. 2022-16, s. 4.4	AMENDED
10	2025	S.L. 2025-11, s. 12(a)	AMENDED

APPARATUS II
8 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. 135-1(11c)	(a)	"law enforcement officers, as defined in"
G.S. 128-21(11d)	(a)	"as defined in G.S. 135-1(11c) and"
G.S. 135-154	(b)	"State Employees' Benefit Trust established under"

G.S. 143-166.04	(c)	"former Separate Benefit Plan established under"
G.S. 128-28	(g)	"administration and management of funds under"
G.S. 128-29	(g)	"management of funds under G.S. 128-28,"
G.S. 135-6	(g)	"funds under G.S. 128-28, G.S. 128-29,"
G.S. 135-7	(g)	"128-28, G.S. 128-29, G.S. 135-6 and"

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 143-166.60 (2025).

PINPOINT

N.C. Gen. Stat. § 143-166.60(a) (2025).

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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HISTORY PARENTHETICAL, AS PRINTED BY THE STATE

(1985, c. 479, s. 196(t); 1987, c. 738, s. 29(p); 1989, c. 792, s. 2.8; 2003-284, s. 30.19B(b); 2013-360, s. 35.17(a); 2014-97, s. 9; 2017-129, s. 2(v); 2020-48, s. 5.1; 2022-16, s. 4.4; 2025-11, s. 12(a).)

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