CHAPTER 153A

ARTICLE 5 - ADMINISTRATION

N.C.G.S. § 153A-93.

Retirement benefits.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	S.L. 2025-25, s. 18(c) — fifth act in the lineage	21 September 2026, 02:14 UTC	a7283bc8f79847e90decda36 - 36159faf4d4abd3b54cea03a - 8de75e214b64cd67

§ 153A-93(a) The board of commissioners may provide for enrolling county officers and employees in the Local Governmental Employees' Retirement System, the Law-Enforcement Officers' Benefit and Relief Fund, the North Carolina Firefighters' and Rescue Squad Workers' Pension Fund, or a retirement plan certified to be actuarially sound by a qualified actuary as defined in subsection (c) of this section and may make payments into the retirement system or plan on behalf of its employees.

§ 153A-93(b) No county shall make payments into a retirement system or plan established or authorized by a local act unless the system or plan is certified to be actuarially sound by a qualified actuary as defined in subsection (c) of this section.

§ 153A-93(c) A qualified actuary means a member of the American Academy of Actuaries or an individual certified as qualified by the Commissioner of Insurance.

§ 153A-93(d) A county that is providing health insurance under G.S. 153A-92(d) may provide health insurance for all or any class of former officers and employees of the county. The health insurance may be paid entirely by the county, partly by the county and former officer or employee, or entirely by the former officer or employee, at the option of the county.

§ 153A-93(d1) A county that is providing health insurance under G.S. 153A-92(d) may provide health insurance for all or any class of former officers and employees of the county who have obtained at least 10 years of service with the county prior to separation from the county and who are not receiving benefits under subsection (a) of this section. The health insurance may be paid entirely by the county, partly by the county and former officer or employee, or entirely by the former officer or employee, at the option of the county.

§ 153A-93(d2)

Notwithstanding subsection (d) of this section, any county that has elected to and is covering its active employees only, or its active and retired employees, under the State Health Plan, or elects coverage under the Plan, shall not provide health insurance through the State Health Plan to all or any class of former officers and employees who are not receiving benefits under subsection (a) of this section. The county may, however, provide health insurance to the former officers and employees by any other means authorized by G.S. 153A-92(d). The health insurance premium may be paid entirely by the county, partly by the county and former officer or employee, or entirely by the former officer or employee, at the option of the county.

§ 153A-93(e)

The board of commissioners may provide a deferred compensation plan. If the board of commissioners provides a deferred compensation plan, the investment of funds for the plan is exempt from G.S. 159-30 and G.S. 159-31. Counties may invest deferred compensation plan funds in life insurance, fixed or variable annuities and retirement income contracts, regulated investment trusts, or other forms of investments approved by the Board of Trustees of the North Carolina Public Employee Deferred Compensation Plan.

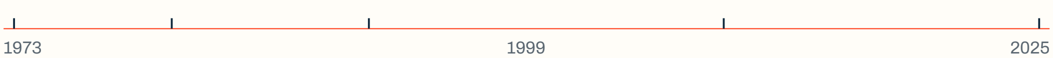
END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
5 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.



TICK HEIGHT = ACTS IN THAT YEAR DASHED = RECODIFICATION, NOT AMENDMENT

№	YEAR	ACT	CHARACTER
01	1973	c. 822, s. 1	ENACTED
02	1981	c. 347, s. 1	AMENDED
03	1991	c. 277, s. 1	AMENDED
04	2009	S.L. 2009-564, ss. 1, 2	AMENDED
05	2025	S.L. 2025-25, s. 18(c)	AMENDED

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. 153A-92(d)	(d)	*"that is providing health insurance under"*
G.S. 159-30	(e)	*"for the plan is exempt from"*
G.S. 159-31	(e)	*"is exempt from G.S. 159-30 and"*

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 153A-93 (2025).

PINPOINT

N.C. Gen. Stat. § 153A-93(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

Provenance

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HISTORY PARENTHETICAL, AS PRINTED BY THE STATE

(1973, c. 822, s. 1; 1981, c. 347, s. 1; 1991, c. 277, s. 1; 2009-564, ss. 1, 2; 2025-25, s. 18(c).)

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