CHAPTER 160A

ARTICLE 7 - ADMINISTRATIVE OFFICES

N.C.G.S. § 160A-163.

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(d) — tenth act in the lineage	21 September 2026, 02:29 UTC	04777cdb221838fd121ef0c9 - fa34dc5ac4da79bba3bf8e21 - 4731fc351c7e2766

§ 160A-163(a) The council may provide for enrolling city 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 (d) of this section and may make payments into the retirement system or plan on behalf of its employees. The city may also supplement from local funds benefits provided by the Local Governmental Employees' Retirement System, the Law-Enforcement Officers' Benefit and Relief Fund, or the North Carolina Firefighters' and Rescue Squad Workers' Pension Fund.

§ 160A-163(b) The council may create and administer a special fund for the relief of members of the police and fire departments who have been retired for age, or for disability or injury incurred in the line of duty, but any of these funds established on or after January 1, 1972, are subject to subsection (c) of this section. The council may receive donations and devises in aid of the fund, shall provide for its permanence and increase, and shall prescribe and regulate the conditions under which benefits may be paid.

§ 160A-163(c) No city shall make payments into any retirement system or plan established or authorized by local act of the General Assembly unless the plan is certified to be actuarially sound by a qualified actuary as defined in subsection (d) of this section.

§ 160A-163(d) A qualified actuary means an individual certified as qualified by the Commissioner of Insurance, or any member of the American Academy of Actuaries.

§ 160A-163(e) A city that is providing health insurance under G.S. 160A-162(b) may provide health insurance for all or any class of former employees of the city who are receiving benefits under subsection (a) of this section or who are 65 years of age or older. The health insurance may be paid entirely by the city, partly by the city and former employee, or entirely by the former employee, at the option of the city.

§ 160A-163(f) The council may provide a deferred compensation plan. If the council provides a deferred compensation plan, the investment of funds for the plan is exempt from G.S. 159-30 and G.S. 159-31. Cities 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.

§ 160A-163(g) If the council provides for a retirement plan, a plan that supplements a State-administered plan, or a special fund, any benefits payable from the plan or fund on account of the disability of city employees may be restricted with regard to the amount that may be earned by the disabled former employee in any other employment, but only to the extent that the earnings of disability beneficiaries in the Local Governmental Employees' Retirement System are restricted in accordance with G.S. 128-27(e)(1).

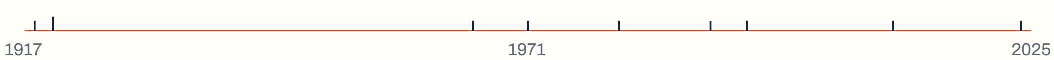
END OF SECTION TEXT

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.



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

№	YEAR	ACT	CHARACTER
01	1917	c. 136, subch. 5, s. 1	ENACTED
02	1919	cc. 136, 237	AMENDED
03	C.S.	s. 2787	RECODIFIED
04	1965	c. 931	AMENDED
05	1971	c. 698, s. 1	AMENDED

06	1981	c. 347, s. 2	AMENDED
07	1991	c. 277, s. 2	AMENDED
08	1995	c. 259, s. 3	AMENDED
09	2011	S.L. 2011-284, s. 111	AMENDED
10	2025	S.L. 2025-25, s. 18(d)	AMENDED

APPARATUS II
4 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. 160A-162(b)	(e)	*"that is providing health insurance under"*
G.S. 159-30	(f)	*"for the plan is exempt from"*
G.S. 159-31	(f)	*"is exempt from G.S. 159-30 and"*
G.S. 128-27(e)(1)	(g)	*"System are restricted in accordance with"*

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 160A-163 (2025).

PINPOINT

N.C. Gen. Stat. § 160A-163(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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This is not the official text. The official text is published by the General Assembly of North Carolina.

HISTORY PARENTHETICAL, AS PRINTED BY THE STATE

(1917, c. 136, subch. 5, s. 1; 1919, cc. 136, 237; C.S., s. 2787; 1965, c. 931; 1971, c. 698, s. 1; 1981, c. 347, s. 2; 1991, c. 277, s. 2; 1995, c. 259, s. 3; 2011-284, s. 111; 2025-25, s. 18(d).)

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