

Retirement Board

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Memorandum

To: Retirement Liaison Officers

From: Teresa Chalmers, Chief Administrative Analyst

Date: March 26, 2026

Re: Implementation of Revised Judicial Retirement System Official Policies

At their March 19, 2026, meeting, the Public Employees' Retirement Board approved policy revisions pursuant to NRS 1A.100. This notice is to inform you of the revised policies that will become effective on April 15, 2026.

Attachment

1A.310 6.4 Members must pay the full actuarial cost of service as determined by an actuary of the System. The cost to purchase service is calculated using the purchase percentage corresponding to the age, average compensation, and total service credit of the member at time of purchase. The actuarially developed purchase percentages for regular members are as follows:

Members Hired Prior to 7/1/2015:

See Appendix A

Members Hired Prior to 7/1/2015:

See Appendix B

Members Hired On or After 7/1/2015:

See Appendix C

Members Hired On or After 7/1/2015:

See Appendix D

These percentages apply even if service is purchased at time of retirement. Any and all service credit purchased after January 1, 2010, may only be credited to the tier in which it was purchased.

A person with an effective date of membership on or after July 1, 2015, may purchase service credit to meet retirement eligibility if the member must retire to provide care for an immediate family member who has a serious health condition or other authorized medical need that involves treatment by a health care provider. The member must submit an application, a certification from a health care provider, and supporting medical documentation for an immediate family member. The application, all supporting documentation, Staff recommendation, and the Medical Advisor's recommendation shall be submitted to the Board for a final decision.

1A.310 6.12 Any member of the System may use:

- a. All or any portion of the balance of the member's interest in a section 401(a) qualified trust, 401(k), 403(b), 457, or traditional Individual Retirement Account (IRA) under the Internal Revenue Code to the extent provided in the Economic Growth and Tax Relief Reconciliation Act of 2001 (EGTRRA), and subject to the limitations of these policies.

- b. For purposes of direct transfer for purchase, the System will allow lump sum agreements only.

- 1A.100 6.13 Any member who wishes to enter into a purchase-of-service agreement that will be paid through the direct transfer of all or any portion of the member's interest in a section 401(a) qualified trust, 401(k), 403(b), 457, or traditional Individual Retirement Account (IRA) under EGTRRA must submit a request at least 60 days prior to the anticipated date of payment.
- 1A.314
286.430 7.10 Any member of the System may use all or any portion of the balance of the member's interest in a section 401(a) qualified trust, 401(k), 403(b), 457, or traditional Individual Retirement Account (IRA) under the Internal Revenue Code to the extent provided in the Economic Growth and Tax Relief Reconciliation Act of 2001 (EGTRRA), and subject to the limitations of these policies, including Policy 6.12(b).
- 1A.314
286.430 7.11 Any member who wishes to enter into a repayment of withdrawn contributions agreement that will be paid through the direct transfer of all or any portion of the member's interest in a section 401(a) qualified trust, 401(k), 403(b), 457, or traditional Individual Retirement Account (IRA) under EGTRRA must submit a request at least 60 days prior to the anticipated date of payment.
- 1A.314
286.430 7.12 The member's interest in a section 401(a) qualified trust, 401(k), 403(b), 457, or traditional Individual Retirement Account (IRA) under EGTRRA may only be used to complete payment in full on any lump-sum repayment of withdrawn contribution agreement or to make final payment on any existing repayment of withdrawn contribution installment agreement.
- 1A.314
286.430 7.14 Except as stated in Policy 7.15, if a member fails to complete payments on an agreed repayment schedule, the repayment agreement will be terminated with the following options available to the member:
- a. Repay the remaining balance in a lump sum.
 - b. Receive service credit in the proportion that the principal paid bears to the principal due under the agreement.
- 1A.580 9.8 A school certification shall be required at least two times each year, and a letter signed by the student declaring his intent to return to school as of the next regular enrollment period may be required once each year to ensure that the child has been and will continue to be a full-time student. Failure to comply with this requirement, or failure to remain a full-time student for the period of certification, shall cause the benefit to be suspended as of the end of the month in which full-time enrollment was last certified and completed.
- 1A.100 10.17 Proof of birth date and continuity of name change may be established by any one of the documents listed in Group 1 or any two of the documents listed in Group 2 below:

GROUP 1

- a. Birth certificate.
- b. Infant baptism certificate or certified copy.
- c. Delayed certificate of birth.
- d. Global Entry Card.
- e. Passport or passport card.
- f. Real ID.

GROUP 2

- a. School age record or certified copy.
- b. Military service record or certified copy.
- c. Marriage record, if date of birth is shown, or certified copy.
- d. Naturalization certificate of individual, or of parents, providing participant's age is stated.
- e. Transcript of record from U.S. Bureau of Census.
- f. Certified copy of the family record in the family Bible stating:
 - (1) Name of person who entered date of birth in Bible.
 - (2) When date of birth was entered.
 - (3) Explanation of any corrections.
 - (4) Date of printing of Bible.
- g. Notarized statement of knowledge by a person who was an adult at time of member's birth.
- h. Motor vehicle records.
- i. Hospital record of birth.
- j. Social Security records.
- k. Voter registration records.
- l. Certified court order.
- m. Any other document over ten years old which lists the person's date of birth.
- n. Death Certificate.
- o. Resident alien card / permanent resident card.
- p. Tribal ID.
- q. Concealed Weapon permit.
- r. Domestic Partner Certificate, if date of birth is shown.

1A.100 10.18 Retirement becomes effective on whichever of the following is the later, unless otherwise approved by the Executive Officer:

- a. The day immediately following the applicant's last day of employment;
- b. The day the original, properly completed application is filed with the System;
- c. The day immediately following the applicant's last day of creditable service; or
- d. The retirement effective date requested on the application.

1A.460 10.23 A member of the Plan may name any person as beneficiary under a retirement option, unless otherwise prohibited by applicable law. Upon the death of the retiree, the designated beneficiary must complete and submit a notarized beneficiary benefit application and provide a copy of the retiree's death certificate.

1A.220 11.7 The Board may:

(3&4)

1A.220

- a. Adjust the service or correct the records of any member, retired justice or judge, or beneficiary after an error or inequity has been determined and require payment of any money determined to have been paid by the System in error within six years before demand for its payment. As used in this paragraph, "error or inequity" means the existence of extenuating circumstances, including, but not limited to, a member's reasonable and detrimental reliance on representations made by the System or by the public employer pursuant to NRS 286.288, which prove to be erroneous, or the mental incapacity of the member.
- b. Consider appeals and grant relief to the claimant provided it is not in violation of the Nevada Revised Statutes.
- c. Require an annual notarized statement from a retired justice or judge or beneficiary that he is in fact receiving an allowance or benefits and withhold the payment if he fails to provide the statement.

The notarized statement cannot be signed by a Power of Attorney.