

**Retirement Board**

Mark R. Vincent  
Chairman  
Chris Collins  
Vice Chairman

Al Martinez  
Rusty McAllister  
Audrey Noriega  
David Olsen  
Katherine Ong



**Executive Staff**

Tina M. Leiss  
Executive Officer

Cheryl Price  
Operations Officer

Steve Edmundson  
Investment Officer

**Memorandum**

To: Retirement Liaison Officers

From: Cheryl Price, Operations Officer

Date: June 19, 2015

Re: Implementation of Revised Judicial Retirement System Official Policies

---

At their June 17, 2015, 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 July 1, 2015.

Attachment

## DEFINITIONS

- 1A.230 1.1 ACTUARIAL COMPUTATION – The computation based on benefits earned and life expectancy of member and beneficiary to determine necessary reduction of benefits under retirement options or to determine cost of purchasing additional benefits.
- 1A.520 1.2 ALTERNATE PAYEE – The spouse, former spouse, registered domestic partner, former registered domestic partner, child, or other dependent of a member or retired justice or judge who, pursuant to a judgment, decree, or order relating to child support, alimony, or the disposition of community property, is entitled to receive all or a portion of the allowance or benefit of a member or retired member from the System.
- 1A.440 1.3 AVERAGE COMPENSATION – The average of a member’s 36 consecutive months of highest compensation as certified by the Court Administrator if the member is a justice of the Supreme Court or a district judge, by the county if the member is a justice of the peace, or by the city if the member is a municipal judge.
- 1A.100 1.4 BASE BENEFIT – The original monthly benefit from a member or retired justice or judge.
- 1A.450 1.5 BENEFICIARY – A person eligible for a survivor benefit or as a result of an option selection by a retired justice or judge.
- 1A.100 1.6 BENEFIT CANCELLATION – Discontinuance of a benefit with no possible reinstatement.
- 1A.100 1.7 BENEFIT SUSPENSION – Temporary withdrawal of benefit with possible reinstatement when certain conditions are met.
- 1A.020 1.8 BOARD – The Public Employees’ Retirement Board.
- 1A.540 1.9 CHILD – An unmarried person under 18 years of age who is the issue or legally adopted child of a deceased member. As used in this policy, “issue” means the progeny or biological offspring of the deceased member.
- 1A.030 1.10 COMPENSATION – The salary paid to a member by the member’s public employer which is subject to contribution.
- 1A.100 1.11 CONSECUTIVE MONTHS – The months, one following the other, in which some compensation is reported or service credit received, whether any actual work was performed or not. For the calculation of average compensation, compensation reported shall not be prorated to reflect the portion of the month that the reported compensation represents. Months for which a member does not receive service credit shall be spanned and not included in determining average compensation.

1A.550	1.12	DEPENDENT PARENT – The surviving parent of a deceased member of the Plan who was dependent upon the deceased member for at least 50% of the parent’s support for at least 6 months immediately preceding the death of the member.
1A.480	1.13	DISABILITY RETIREMENT – Benefit provided to an eligible member who becomes totally unable to perform his current or any comparable job for which he is qualified by his training and experience because of injury or physical or mental illness of a permanent nature.
1A.550- 1A.660	1.14	ELIGIBLE SURVIVORS – Child, spouse, registered domestic partner, survivor beneficiary of an unmarried member, or dependent parent eligible to receive survivor benefits if the eligible member should die.
1A.100	1.15	EXECUTIVE OFFICER – Administrator of the Public Employees’ Retirement System appointed by the Board.
1A.160	1.16	FUND – The Judicial Retirement Fund established by NRS 1A.160(1).
	1.17	<p>KILLED IN THE COURSE OF JUDICIAL SERVICE – For judicial members, death that occurs as a direct or proximate result of the performance of the duty. In the event of heart attack or stroke, the member shall be presumed to have died as a direct or proximate result of the personal injury sustained in the line of duty if:</p> <ol style="list-style-type: none"> <li>1. While on duty – <ol style="list-style-type: none"> <li>a. Engaged in a situation, and such engagement involved non-routine stressful or strenuous physical activity, or,</li> <li>b. Participated in a training exercise, and such participation involved non-routine stressful or strenuous physical activity,</li> </ol> </li> <li>2. Member died as a result of a heart attack or stroke suffered – <ol style="list-style-type: none"> <li>a. While engaging or participating in such activity as described above, or</li> <li>b. While still on that duty after so engaging or participating in such an activity, or</li> <li>c. Not later than 24 hours after so engaging or participating in such an activity; and</li> </ol> </li> <li>3. Such presumption is not overcome by competent medical evidence to the contrary.</li> </ol>
1A.100	1.18	LIAISON OFFICER – An employee selected by the Court Administrator, city, or county to certify records and coordinate retirement matters between the System and members of participating public employers.
	1.19	LINE OF DUTY – Any action the member was obligated or authorized to perform by rule, regulation, condition of employment or service, or law.
1A.030	1.20	LONGEVITY PAY – Additional compensation based on years of service not including any payment based, in whole or in part, upon any

pay type that does not meet the definition of compensation in NRS 1A.030.

- 1A.260 1.21 MEMBER – A justice of the Supreme Court or district judge, if not a member of the Public Employees’ Retirement System, or a justice of the peace or municipal judge who is allowed and elects to participate in the Plan pursuant to NRS 1A.285.
- 1A.050 1.22 PLAN – The retirement plan established pursuant to NRS 1A.300.
- 1A.240 1.23 POST-RETIREMENT INCREASE – The increase paid monthly to eligible benefit recipients.
- 1A.100 1.24 PUBLIC EMPLOYER – The State, through the Court Administrator, in  
1A.180 the case of a justice of the Supreme Court or a district judge, the county  
in the case of a justice of the peace, and the city in the case of a  
municipal judge.
- 1A.100 1.25 REGISTERED DOMESTIC PARTNERS – Persons who have a valid  
domestic partnership pursuant to Section 6 of Senate Bill 283 (2009)  
and who have not terminated that domestic partnership pursuant to  
Section 9 of Senate Bill 283 (2009).
- 1A.180 1.26 REPORTING PERIOD – The calendar month for which member’s  
compensation and service credit are reported and certified by the  
participating public employer.
- 1A.060 1.27 RETIRED JUSTICE OR JUDGE – A justice of the Supreme Court,  
district judge, justice of the peace, or municipal judge who was a  
member of the Plan at the time he retired or a justice of the Supreme  
Court or district judge who decides, pursuant to NRS 1A.270 or  
1A.280, to receive benefits for retirement pursuant to the Plan.
- 1.28 SALARY - As used in section 16 of SB 406, “salary” is the  
compensation reported for the member by the member’s public  
employer in the last full month of employment preceding the member’s  
death, except that if the member was not paid on a monthly or semi-  
monthly schedule, the compensation shall be converted to a monthly  
schedule.
- 1A.560 1.29 SPOUSE – The husband or wife of a member of the Plan.
- 1A.620 1.30 SURVIVOR BENEFICIARY – Beneficiary of a member who was  
unmarried at the time of his death, had met the minimum eligibility  
requirements, and had designated a beneficiary to receive payments.
- 1A.620 1.31 SURVIVOR BENEFICIARY ADDITIONAL PAYEE(S) – Person(s)  
designated to receive direct payment of a portion of the survivor  
beneficiary benefit.

- 1A.530-1A.660      1.32      SURVIVOR BENEFIT – Monthly allowance paid to eligible survivor(s) of a deceased member.
- 1A.090      1.33      SYSTEM – The Judicial Retirement System established pursuant to NRS chapter 1A.
- 1A.100      1.34      TERMINAL LEAVE – All accumulated leave or bonus payments that are made upon the termination of employment for any cause including death.
- 1A.340      1.35      VESTING – The attainment of creditable service which guarantees to a member those benefits accrued as of that date.
- 
- 1A.600      8.3      The spouse, registered domestic partner, or survivor beneficiary of an  
1A.640      unmarried member of a deceased member with ten or more years of accredited, contributing service may elect one of the following:
- a.      A cumulative monthly benefit of \$450. This benefit shall be paid until the end of the month in which the spouse, registered domestic partner, or survivor beneficiary of an unmarried member dies.
  - b.      The benefit provided by Retirement Option 3 for a beneficiary, if the deceased member had less than 15 years of service credit at the time of his death. The benefit shall be calculated as if the deceased member retired on the day of death and named the spouse, registered domestic partner, or survivor beneficiary of an unmarried member as beneficiary with no reduction for the deceased member's age. This benefit shall be paid until the end of the month in which the spouse, registered domestic partner, or survivor beneficiary of an unmarried member dies.
  - c.      The benefit provided by Retirement Option 2 for a beneficiary, if the deceased member had 15 years of service at the time of his death. The benefit shall be calculated as if the deceased member retired on the day of his death and named the spouse, registered domestic partner, or survivor beneficiary of an unmarried member as beneficiary with no reduction for the deceased member's age. This benefit shall be paid until the end of the month in which the spouse, registered domestic partner, or survivor beneficiary of an unmarried member dies.
  - d.      The benefit provided by Retirement Option 2 for a beneficiary of a deceased member who was fully eligible to retire both as to service and age at the time of death. The benefit shall be calculated as if the deceased member retired on the day of death and named the spouse, registered domestic partner, or survivor beneficiary of an unmarried member as beneficiary. This benefit shall be paid until the end of the month in which the spouse, registered domestic partner, or survivor beneficiary of an unmarried member dies.
  - e.      If the member has designated one or more payees in addition to the survivor beneficiary, the monthly allowance to which a survivor

beneficiary is entitled must be divided between the survivor beneficiary and any additional payee in the proportion designated by the member. If an additional payee predeceases the survivor beneficiary, the payment made to that additional payee must be evenly distributed to the survivor beneficiary and any other additional payees beginning the first of the month following the additional payee's death.

#### KILLED IN THE LINE OF DUTY

- 8.4 The spouse, registered domestic partner, or survivor beneficiary of a deceased member whose death occurred on or after July 1, 2013, while in the line of duty as the direct or proximate result of the performance of their duty shall be entitled effective July 1, 2015 to receive: (1) fifty percent of the salary of the member on the date of the member's death; or (2) one hundred percent of the retirement allowance that the member was eligible to receive based on the member's years of service obtained before the member's death without any reduction for age for the deceased member.

#### CHILD

- 1A.580 8.5 Each child of an eligible deceased member is entitled to receive a cumulative monthly benefit of \$400 per month.
- 1A.580 8.6 Survivor benefits paid to a child pursuant to NRS 1A.580 shall be canceled as of the end of the month in which any one of the following occurs:
- a. The child is adopted.
  - b. The child dies.
  - c. The child marries.
  - d. Except as otherwise provided in Official Policy 8.7, 8.11 or 8.12, the child attains the age of 18 years.
- 1A.580 8.7 Except as otherwise provided in Official Policy 8.8, survivor benefits may be paid until the last day of the month of his 23<sup>rd</sup> birthday if, at the time that he attains 18 years, he is, and continues thereafter to be, a full-time student in any accredited high school, vocational or technical school, college, or university. Certification must be received that indicates that he was a full-time student as of:
- a. His 18<sup>th</sup> birthday; or
  - b. The last day of the previous semester if his birthday falls during the summer and he certifies that he intends to return to school full-time for the fall semester.
- 1A.580 8.8 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 shall 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.580 8.9 The determination of what constitutes full-time student status shall be according to the policy of the particular school.
- 1A.580 8.10 A child who provides certification of his intent to enroll the following semester and then fails to enroll must reimburse the System for benefits paid retroactively to the end of the month in which he turned 18 or in which he ceased to be a full-time student.
- 1A.580 8.11 If the payment of benefits are ceased to a child of a deceased member who received benefits pursuant to Official Policy 8.7 because the child ceased being a full-time student, payments may be resumed until the last day of the month of the child's 23<sup>rd</sup> birthday if the child returns to full-time status at an accredited high school, vocational or technical school, college, or university.
- 1A.580 8.12 Survivor benefits paid to a child may be commenced or extended indefinitely beyond the child's 18<sup>th</sup> birthday if, and as long as, the child is determined by the Board to be:
- a. Financially dependent; and
  - b. Physically or mentally incompetent.

#### DEPENDENT PARENT

- 1A.660 8.13 If there are no other eligible survivors at the time of the member's death, each dependent parent is entitled to receive \$400 per month.
- 1A.660 8.14 Survivor benefits paid to a dependent parent shall be canceled at the end of the month in which that dependent parent dies.
- 1A.660 8.15 Cancellation of benefits to any one survivor will not affect benefits to other eligible survivors.

#### GENERAL

- 1A.670 8.16 The total amount of the base allowance of survivor benefits, including any other survivor benefits received from any other source purchased by the expenditure of money of a public employer in this state, except for lump-sum payments under a group insurance or similar program, shall not exceed average compensation. Benefit payments made to eligible survivors that are capped by average compensation must be adjusted based on the benefits provided by statute should any other recipient become ineligible for benefits.
- 1A.240 8.17 Survivor benefit recipients shall receive post-retirement increases in the same manner as provided to retired justices or judges.

## PROCEDURES

- 1A.100      8.18      An application for survivor benefits form must be completed and submitted by the eligible survivor or guardian, together with required documents, including but not limited to, as applicable, marriage certificate, registration of domestic partnership, and birth certificate(s). If a member had designated one or more payees in addition to the survivor beneficiary, required forms and documents must be received from the survivor beneficiary prior to payment to any additional payee.
- 1A.630      8.19      Monthly survivor benefit payments shall begin on the first day of the  
1A.640      month following the death of the member, except for Option 2 or Option 3 payments, which begin on the day after the member's death.
- 1A.580      8.20      The payment of survivor benefits to a minor child shall be paid on behalf of the minor child to the surviving parent or legally appointed guardian. If the payment of survivor benefits to a child is extended beyond the date the child attains age 18 in accordance with NRS 286.673(3) or resumed after the date the child attains age 18 in accordance with NRS 286.673(4), the payment of survivor benefits may be made directly to the child.