



North Carolina
Total Retirement Plans



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**Summary of Alternatives
For Presentation to the 2020 General Assembly**

| Retirement System | Employer Contributions | Enhance Benefits |
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| Local Governmental Employees' Retirement System | Increase employer contribution rate by 1.20 percent for both law enforcement officers and all other members for a cost in the first year to employers of \$80,421,816 ¹ | No undistributed gain available for benefit enhancements |
| Firefighters' and Rescue Squad Workers' Pension Fund | Increase employer contribution ² by \$350,000 ³ | See discussion material |
| Registers of Deeds' Supplemental Pension Fund ⁴ | No change to employer contributions | Increases have not been requested or contemplated |
| Death Benefit Plans | No change | No change |