



MEMORANDUM

TO: Teachers' and State Employees' Retirement System (TSERS) and Local Governmental Employees' Retirement System (LGERS) Boards of Trustees (Boards)

FROM: Patrick Kinlaw, Director of Policy, Planning, and Compliance

DATE: April 30, 2026

RE: Current Inventory of Benefits for N.C. Public Safety Workers

In October 2025, the Boards directed staff of the Retirement Systems Division (RSD) to conduct an inventory of State benefits provided to public safety workers in North Carolina. The following pages contain an inventory, with each row representing a different employment benefit, and each column representing a type of public safety worker. The first five pages pertain to State employees, the next five to local government employees, and the final five to other groups, namely, employees of volunteer fire/rescue departments and members of the N.C. National Guard.

While the information in the following pages is intended to include a significant level of detail and references regarding the benefits, RSD is also publishing a higher-level summary on its website. Please note the following important comments and caveats regarding the inventory:

- The inventory is intended to include State-mandated or State-funded benefits. In some cases, where a benefit may be provided by a local government employer, by the federal government, or by a 501(c)(3) fire/rescue department, there is a comment that the benefit is (or may be) available. However, not all such benefits are included in this inventory.
- The inventory does not include salary or compensation practices, only benefits.
- RSD does not administer many of the benefits that are described on the inventory. As such, RSD is not the primary subject matter expert on them. RSD has undertaken significant effort to make this inventory as accurate as possible as of the date of publication. However, it is possible that inaccuracies may persist despite these efforts. RSD would welcome suggested corrections from any agencies, associations, or members of the public. Any corrections may be addressed through a subsequent version of this inventory or through the summary version on RSD's website.
- Benefits available to "general employees," i.e., non-public-safety employees, are summarized for comparison. For purposes of this inventory, "general employees" of the State do not include employees of the University of North Carolina system or its institutions who elect to participate in the Optional Retirement Program.
- The categories of employees (columns) do not include certain subsets of State employees who perform very important public safety work, but whose population is estimated to be smaller than the categories shown in the inventory. These include Highway Patrol telecommunicators, EMS employees at the Department of Health and Human Services, and firefighters at the Department of Public Safety.
- The inventory does not include volunteer members of the Civil Air Patrol, N.C. Wing. G.S. 143 (Article 12A) and G.S. 143B-1031 describe certain State-funded benefits that may be available to this group.
- This inventory is a research effort to compile information about benefits provided to different types of public safety workers in North Carolina. It is not a promise or guarantee of any benefit. The information



in this inventory cannot alter, modify, or otherwise change the controlling laws or other governing legal documents in any way, nor can any right accrue to any person by reason of any information provided or omission of information provided herein.

In addition, the following notes may be useful in understanding abbreviated remarks in the inventory:

- City of Charlotte firefighters do not participate in the Local Governmental Employees' Retirement System (LGERS). The City administers a separate Charlotte Firefighters' Retirement System.
- For the State Health Plan for Teachers and State Employees (SHP), the State pays the full retiree coverage premium for retirees who were first hired before 10/1/2006, who did not withdraw that service, if they had at least five years of service with an employer participating in the SHP. For those first hired on or after 10/1/2006 but before 1/1/2021, the State pays the full premium for retiree coverage if they had at least 20 years of creditable service; half of the premium if they had at least 10 years of creditable service; and none of the premium (but the retiree may pay the full premium) if they had at least five years of service with an employer participating in the SHP.
- The DAC SHIELD program provides mental health, peer support, and outreach services to employees of the Department of Adult Correction (DAC).
- The Responder Assistance Initiative (RAI) houses a confidential continuum of services including wellness and readiness resources, behavioral health care, peer support, and consultation.
- The NCFLEX program includes access to Flexible Spending Accounts (FSAs), dental, vision, accident, critical illness, accidental death and dismemberment, group term life, Tricare supplement, and disability insurance. Many benefits require employee premiums.
- Several rows are marked "None" for the N.C. National Guard because the State does not mandate or fund the benefits. There may be federally-provided benefits.