



Public Comments
Proposed Rule Amendment to 24 CAR § 10-811 – Survivors – Dependent Children –
Return to Work Retirees

1. 24 CAR § 10-811(a).

- a. **ATRS Staff Comment:** When I read 10-811, it wasn't clear to me. Here is what it says: A dependent child annuity shall be payable to a surviving child of a retiree who dies after returning to work or a disability retiree: When I read ("red") it, I placed the emphasis on the word "or" as follows: A dependent child annuity shall be payable to a surviving child of a retiree who dies after returning to work or a disability retiree: I know that this wasn't the intent.
- b. **Response:** The proposed rule has been revised to change "surviving child of a retiree who dies after returning to work or a disability retiree" to "surviving child of a disability retiree or a retiree who dies after returning to work".

2. 24 CAR § 10-811(a).

- a. **ATRS Staff Comment:** Also, after the opening phrase above, the first word is "Qualifies". This also doesn't make sense to me as follows: A dependent child annuity shall be payable to a surviving child of a retiree who dies after returning to work or a disability retiree: (1) Qualifies as a dependent... (2) Has not been... Does the word "who" need to be placed before each of the numbers?
- b. **Response:** No, "who" does not need to be placed before each of the numbers. However, "if the child" should not be struck. The proposed rule has been revised to remove the strikethrough of "if the child".

August 8, 2025

Executive Summary
Proposed Rule Amendment

24 CAR § 10-811 — Survivors — Dependent Children — Return to Work Retirees

I. Purpose

The Arkansas Teacher Retirement System (“ATRS” or “System”) requests the review and approval of proposed amendments to 24 CAR § 10-811— Survivors — Dependent Children — Return to Work Retirees.

On June 2, 2025, the Board of Trustees of the Arkansas Teacher Retirement System (“Board”) voted to proceed with the promulgation process for 24 CAR § 10-811.

II. Authority

A.C.A. § 24-7-301 provides that the Board is responsible for the general administration and proper operation of the System and for implementing the Arkansas Teacher Retirement System Act, A.C.A. § 24-7-201 et seq.

A.C.A. § 24-7-305(b) gives the Board the authority to promulgate rules as it deems necessary from time to time in the transaction of its business and in administering the System.

Acts 2025, No. 225, which amended the law to permit a child of a deceased disability retiree and return to work retiree to receive a dependent child survivor annuity if the child was not designated as the disability retiree’s or return to work retiree’s option beneficiary.

III. Amendments

- 24 CAR § 10-811 has been amended to permit a child of a deceased disability retiree and return to work retiree to receive a dependent child survivor annuity if the child was not designated as the disability retiree’s or return to work retiree’s option beneficiary.
- Amended to revise “surviving child of a retiree who dies after returning to work or a disability retiree” to read “surviving child of a disability retiree or a retiree who dies after returning to work”.
- Amended to remove the strikethrough of “if the child”.

IV. Recommendation

The System recommends that the proposed amendments to 24 CAR § 10-811 be approved as proposed.

Mark-Up Color Code

- Blue – Non-substantive changes by ATRS staff.
- Green – Substantive changes by ATRS staff.
- Red – Required legislative changes.
- Brown – Non-substantive changes where the rule was transferred from one rule to another.
- Highlighted Yellow – Revisions based on public comment.

FINANCIAL IMPACT STATEMENT

PLEASE ANSWER ALL QUESTIONS COMPLETELY.

DEPARTMENT Legal
BOARD/COMMISSION Arkansas Teacher Retirement System
PERSON COMPLETING THIS STATEMENT Jennifer Liwo
TELEPHONE NO. (501) 682-1517 **EMAIL** jenniferl@artrs.gov

To comply with Ark. Code Ann. § 25-15-204(e), please complete the Financial Impact Statement and email it with the questionnaire, summary, markup and clean copy of the rule, and other documents. Please attach additional pages, if necessary.

TITLE OF THIS RULE 24 CAR § 10-811 - Survivors - Dependent Children - Return to Work Retirees

1. Does this proposed, amended, or repealed rule have a financial impact?
Yes ☐ No ☒
2. Is the rule based on the best reasonably obtainable scientific, technical, economic, or other evidence and information available concerning the need for, consequences of, and alternatives to the rule?
Yes ☒ No ☐
3. In consideration of the alternatives to this rule, was this rule determined by the agency to be the least costly rule considered? Yes ☒ No ☐

If no, please explain:

(a) how the additional benefits of the more costly rule justify its additional cost;

(b) the reason for adoption of the more costly rule;

(c) whether the reason for adoption of the more costly rule is based on the interests of public health, safety, or welfare, and if so, how; and

(d) whether the reason for adoption of the more costly rule is within the scope of the agency's statutory authority, and if so, how.

4. If the purpose of this rule is to implement a *federal* rule or regulation, please state the following:

(a) What is the cost to implement the federal rule or regulation?

Current Fiscal Year

General Revenue _____
 Federal Funds _____
 Cash Funds _____
 Special Revenue _____
 Other (Identify) _____

Total \$0.00 _____

Next Fiscal Year

General Revenue _____
 Federal Funds _____
 Cash Funds _____
 Special Revenue _____
 Other (Identify) _____

Total \$0.00 _____

(b) What is the additional cost of the state rule?

Current Fiscal Year

General Revenue _____
 Federal Funds _____
 Cash Funds _____
 Special Revenue _____
 Other (Identify) _____

Total \$0.00 _____

Next Fiscal Year

General Revenue _____
 Federal Funds _____
 Cash Funds _____
 Special Revenue _____
 Other (Identify) _____

Total \$0.00 _____

5. What is the total estimated cost by fiscal year to any private individual, private entity, or private business subject to the proposed, amended, or repealed rule? Please identify those subject to the rule, and explain how they are affected.

Current Fiscal Year

\$ 0.00 _____

N/A

Next Fiscal Year

\$ 0.00 _____

6. What is the total estimated cost by fiscal year to a state, county, or municipal government to implement this rule? Is this the cost of the program or grant? Please explain how the government is affected.

Current Fiscal Year

\$ 0.00 _____

N/A

Next Fiscal Year

\$ 0.00 _____

7. With respect to the agency's answers to Questions #5 and #6 above, is there a new or increased cost or obligation of at least one hundred thousand dollars (\$100,000) per year to a private individual, private entity, private business, state government, county government, municipal government, or to two (2) or more of those entities combined?

Yes ☐ No ☒

If yes, the agency is required by Ark. Code Ann. § 25-15-204(e)(4) to file written findings at the time of filing the financial impact statement. The written findings shall be filed simultaneously with the financial impact statement and shall include, without limitation, the following:

- (1) a statement of the rule's basis and purpose;
- (2) the problem the agency seeks to address with the proposed rule, including a statement of whether a rule is required by statute;
- (3) a description of the factual evidence that:
 - (a) justifies the agency's need for the proposed rule; and
 - (b) describes how the benefits of the rule meet the relevant statutory objectives and justify the rule's costs;
- (4) a list of less costly alternatives to the proposed rule and the reasons why the alternatives do not adequately address the problem to be solved by the proposed rule;
- (5) a list of alternatives to the proposed rule that were suggested as a result of public comment and the reasons why the alternatives do not adequately address the problem to be solved by the proposed rule;
- (6) a statement of whether existing rules have created or contributed to the problem the agency seeks to address with the proposed rule and, if existing rules have created or contributed to the problem, an explanation of why amendment or repeal of the rule creating or contributing to the problem is not a sufficient response; and
- (7) an agency plan for review of the rule no less than every ten (10) years to determine whether, based upon the evidence, there remains a need for the rule including, without limitation, whether:
 - (a) the rule is achieving the statutory objectives;
 - (b) the benefits of the rule continue to justify its costs; and
 - (c) the rule can be amended or repealed to reduce costs while continuing to achieve the statutory objectives.