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**Public Comments**  
**Proposed Rule Amendment to 24 CAR § 10-329 – Employer Participation – Employers of Early Childhood Workers**

**1. 24 CAR § 10-329**

- a. **Public Comment:** Clarify references to ADE throughout.
- b. **Response:** The proposed rule has been revised to clarify references to the Arkansas Department of Education throughout the rule.

**2. 24 CAR § 10-329**

- a. **Public Comment:** Replace “voucher or subsidy agreement” throughout with “subsidy or grant agreement”.
- b. **Response:** The proposed rule has been revised to replace “voucher or subsidy agreement” with “subsidy or grant agreement” throughout the rule.

**3. 24 CAR § 10-329**

- a. **Public Comment:** I am an ARTRS member with 19.5 contributory years in the system. I now work for Pediatrics Plus, which provides pediatric therapies and has multiple sites with developmental preschools that are licensed and funded in part through the state programs. However, I work in a role that does not provide teaching, education or supervision of children (I am referencing the current language in section (a)(1)(A) of the document posted on the ARTRS website as of 8/11/2025). I work in a management/operations capacity and have no direct interaction with kids. My interpretation of section (a)(1)(A) is that I won't qualify to participate in ARTRS through Pediatrics Plus due to my job role not having direct care of children. Can you please clarify? If my interpretation is correct, I respectfully request that the ARTRS Board and leadership reconsider the scope of the participation rule and broaden it to allow any employee of a qualified childcare facility to participate in ARTRS. This would be in line with how public school employees are allowed to participate in ARTRS even if they are in a maintenance, information technology, grant-writing, etc., position that does not



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involve direct instruction of students. I appreciate you taking time to read my email, provide clarity, and consider my request. Please let me know if my correspondence should be submitted through a different route in order to be formally considered during the public comment period. Many thanks!

- b. **Response:** Yes, ATRS agrees that the rule could be interpreted to mean that a person who is employed with a childcare provider in a management or operations position would not qualify to participate as a member of ATRS through their employment with the childcare provider. The question is whether or not Act 587 of 2025 allows a person who is employed with a childcare provider in a management or operations position to participate as a member of ATRS. If Act 587 of 2025 does not permit such persons to participate in ATRS, the law would need to be amended by the Legislature during their next regular legislative session.

**4. 24 CAR § 10-329(a)(2)(A)(vi).**

- a. **BLR Comment:** 24 CAR § 10-329(a)(2)(A)(vi): Is a conjunction is missing between (vi) and (viii)?
- b. **Response:** No.

**5. 24 CAR § 10-329(a)(2)(A)(viii).**

- a. **BLR Comment:** 24 CAR § 10-329(a)(2)(A)(viii): Should “(viii)” here be “(vi)” instead?
- b. **Response:** No, subdivision 24 CAR § 10-329(a)(2)(A)(vi) as approved by the ATRS Board on June 2, 2025, was unintentionally omitted. The proposed rule has been revised to include the omitted provision.

**6. 24 CAR § 10-329(a)(2)(A)(viii)(a).**

- a. **BLR Comment:** 24 CAR § 10-329(a)(2)(A)(viii)(a)<sup>1</sup>: This subdivision states that the childcare employer shall retain all records “pertaining to the participation of the childcare provider in the system and all records pertaining to an early childhood

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<sup>1</sup> The citation to 24 CAR § 10-329(a)(2)(A)(viii)(a) in the comment is a typographical error.



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worker who is employed by the childcare provider and who elects to participate in the system for at least seven (7) years from the effective date of the childcare provider's participation in the system or as otherwise advised in writing by the system." Does the language "for at least seven (7) years" apply to the retainment of records or for how long the childcare provider has to participate in the system?

- b. **Response:** The seven (7) years pertains to the how long the records must be retained. The proposed rule has been revised for clarity on this issue.

**7. 24 CAR § 10-329(a)(2)(C)(i).**

- a. **ATRS Staff Comment:** Page 2, section (a)(2)(C)(i) -- is the "or" at the end of that subdivision correct, or should it be "and"?

- b. **Response:** Neither. The "or" at the end of the subdivision should be a period.

**8. 24 CAR § 10-329(a)(2)(C)(ii)(a) and (b).**

- a. **Public Comment:** Page 2, section (a)(2)(C)(ii)(a) & (b), consider changing "cease to be a member" to "cease to be an Active member"; or change "cease to be a member of the system" to "cease to accrue service credit in the system" or something similar. Even if a provider ceases to be eligible, their employees who earned service credit will continue to be members of the System, albeit in Inactive status. I don't want to leave language that could be read to mean they lose any service credit they had previously earned.

- b. **Response:** The rule has been revised to change "a member" to "an active member".

**9. 24 CAR § 10-329(b)(1)(A)(vi).**

- a. **BLR Comment:** 24 CAR § 10-329(b)(1)(A)(vi): Is a conjunction is missing between (vi) and (vii)?
- b. **Response:** No, subdivision 24 CAR § 10-329(b)(1)(A)(vii) as approved by the ATRS Board on June 2, 2025, was unintentionally omitted. The proposed rule has been revised to include the omitted provision and a conjunction between 24 CAR § 329(b)(10(A)(vii) and (viii).

**10. 24 CAR § 10-329(b)(5).**

- a. **Public Comment:** Page 4, section (b)(5), change “Assumes” to “Assume”
- b. **Response:** The rule has been revised to change “Assumes” to “Assume”.

**11. 24 CAR § 10-329(b)(10).**

- a. **BLR Comment:** This same language appears again in (b)(10). Does the language “for at least seven (7) years” apply to the retainment of records or for how long the childcare provider has to participate in the system?
- b. **Response:** The seven (7) years pertains to the how long the records must be retained. The proposed rule has been revised for clarity on this issue.

**12. 24 CAR § 10-329(b)(12)(B).**

- a. **BLR Comment:** This subdivision cites to “subdivision (b)(11)(A) of this section”, but I’m not seeing that subdivision in this section. Did the system mean a different subdivision here?
- b. **Response:** Yes, the intended subdivision is (b)(12)(A). The proposed rule has been revised to change “(b)(11)(A)” to “(b)(12)(A)”.

August 8, 2025

**Executive Summary**  
**Proposed Rule Amendment**

**24 CAR § 10-329 — Employer Participation – Employers of Early Childhood Workers**

**I. Purpose**

The Arkansas Teacher Retirement System (“ATRS” or “System”) requests the review and approval of proposed new rules 24 CAR § 10-329 — Employer Participation – Employers of Early Childhood Workers.

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 § 10-329.

**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. 587, which requires the Board to promulgate rules to implement the Act.

**III. Proposed New Rule**

- 24 CAR § 10-329 provides rules concerning the participation of early childhood workers as members of the System. This new rule is required by Acts 2025, No. 587.
- Proposed rule has been amended to:
  - Clarify references to the Arkansas Department of Education;
  - Replace “voucher or subsidy agreement” with “subsidy or grant agreement”;
  - Revise 24 CAR § 10-329(a)(2)(A) to add subdivision (vi), which was unintentionally omitted;
  - Clarify that seven (7) years pertains to how long records must be retained;
  - Correct a punctuation error in 24 CAR § 10-329(a)(2)(C)(i);
  - Replace “a member” with “an active member” in 24 CAR § 10-329(a)(2)(C)(ii)(a) and (b);
  - Revise 24 CAR § 10-329(b)(1)(A) to add subdivision (vi), which was unintentionally omitted;
  - Replace “Assumes” with “Assume” in 24 CAR § 10-329(b)(5); and
  - Replace “(b)(11)(A)” with “(b)(12)(A)” in 24 CAR § 10-329(b)(12)(B).

#### IV. Recommendation

The System recommends that 24 CAR § 10-329 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 made 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  
**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 § 10-329 - Employer Participation – Employers of Early Childhood Workers

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.