

August 7, 2026

Executive Summary
Proposed Rule Amendment
24 CAR Part 10, Subpart 6 - Retirement and Benefits

I. Purpose

The Arkansas Teacher Retirement System (“ATRS” or “System”) requests the review and approval of proposed amendments to 24 CAR Part 10, Subpart 6 (“Subpart 6”).

On June 1, 2026, the Board of Trustees of the Arkansas Teacher Retirement System (“Board”) voted to proceed with the promulgation process for Subpart 6, specifically 24 CAR §§ 10-601 and 10-603.

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.

III. Amendments

Subpart 6 has been amended to:

- Repeal 24 CAR § 10-601(5), the definition of “dependent child”.
- Repeal 24 CAR § 10-601(17), the definition of “retiree”.
- Provide that members who enter into a written agreement to repay their outstanding balances to the System are eligible for retirement. 24 CAR § 10-603.

IV. Recommendation

The System recommends that the proposed amendments to Subpart 6 be approved as proposed.