

# MAINE STATE LEGISLATURE

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MAJORITY

LABOR AND HOUSING

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STATE OF MAINE

SENATE

130TH LEGISLATURE

SECOND REGULAR SESSION

COMMITTEE AMENDMENT "H" to S.P. 601, L.D. 1746, "An Act To Expand the 1998 Special Retirement Plan To Include Employees Who Work for the Office of Chief Medical Examiner"

Amend the bill in section 3 in paragraph R in the 2nd line (page 1, line 37 in L.D.) by striking out the following: "who elect to participate in the 1998 Special Plan"

Amend the bill in section 4 in subsection 2 in the 8th line (page 2, line 8 in L.D.) by striking out the following: "after June 30, 2022 for employees" and inserting the following: 'any employee'

Amend the bill by striking out all of section 5 and inserting the following:

'Sec. 5. 5 MRSA §17851-A, sub-§3, ¶A, as amended by PL 2021, c. 474, §7, is further amended by amending subparagraph (1) to read:

(1) Service credit purchased by repayment of an earlier refund of accumulated contributions following termination of service is included only to the extent that time to which the refund relates was served after June 30, 1998 and before September 1, 2002 for employees identified in subsection 1, paragraphs A and B; after June 30, 1998 for employees identified in subsection 1, paragraphs C to H; after December 31, 1999 for employees identified in subsection 1, paragraphs I to K; after June 30, 2020 for employees identified in subsection 1, paragraphs N to P; and after September 30, 2021 for employees identified in subsection 1, paragraph Q in any one or a combination of the capacities specified in subsection 1. Service credit may be purchased for service by an employee identified in subsection 1, paragraphs L and M and R regardless of when performed; and'

Amend the bill in section 7 in paragraph B in the first line (page 3, line 28 in L.D.) by striking out the following: "and" and inserting the following: 'and.'

Amend the bill in section 7 in paragraph B in the first line (page 3, line 28 in L.D.) by inserting after the following: "F" the following: 'and G'

Amend the bill by inserting after section 7 the following:

COMMITTEE AMENDMENT

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'Sec. 8. 5 MRSA §17851-A, sub-§4, ¶G is enacted to read:

G. The service retirement benefit of a member to whom subsection 1, paragraph R applies and who qualifies for service retirement benefits under subsection 2 must be computed under section 17852, subsection 1, paragraph A on the basis of all of the member's creditable service in the capacity specified in subsection 1, paragraph R, regardless of when that creditable service was earned, except that for a member qualifying under subsection 2, paragraph B:

(1) If the member had 10 years of service on July 1, 1993, the benefit must be reduced as provided in section 17852, subsection 3, paragraphs A and B for each year the member's age precedes 55 years of age; or

(2) If the member had fewer than 10 years of creditable service on July 1, 1993, the benefit must be reduced by 6% for each year that the member's age precedes 55 years of age.'

Amend the bill by striking out all of section 9 and inserting the following:

'Sec. 9. Appropriations and allocations. The following appropriations and allocations are made.

**ATTORNEY GENERAL, DEPARTMENT OF THE**

**Chief Medical Examiner - Office of 0412**

Initiative: Provides funds for the prospective costs for employees in the employment of the Office of Chief Medical Examiner within the Department of the Attorney General to participate in the 1998 Special Plan.

<b>GENERAL FUND</b>	<b>2021-22</b>	<b>2022-23</b>
Personal Services	\$0	\$35,787
<b>GENERAL FUND TOTAL</b>	<b>\$0</b>	<b>\$35,787</b>

**Chief Medical Examiner - Office of 0412**

Initiative: Allocates funds for the prospective costs for employees in the employment of the Office of Chief Medical Examiner within the Department of the Attorney General to participate in the 1998 Special Plan.

<b>FEDERAL EXPENDITURES FUND</b>	<b>2021-22</b>	<b>2022-23</b>
Personal Services	\$0	\$1,403
<b>FEDERAL EXPENDITURES FUND TOTAL</b>	<b>\$0</b>	<b>\$1,403</b>

**ATTORNEY GENERAL, DEPARTMENT OF THE  
DEPARTMENT TOTALS**

<b>GENERAL FUND</b>	<b>\$0</b>	<b>\$35,787</b>
<b>FEDERAL EXPENDITURES FUND</b>	<b>\$0</b>	<b>\$1,403</b>
<b>DEPARTMENT TOTAL - ALL FUNDS</b>	<b>\$0</b>	<b>\$37,190</b>

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**RETIREMENT SYSTEM, MAINE PUBLIC EMPLOYEES**

**Retirement System - Retirement Allowance Fund 0085**

Initiative: Provides one-time funds for the increase in the unfunded actuarial liability as a result of allowing service retirement benefits for employees employed in the Office of Chief Medical Examiner within the Department of the Attorney General earned under the regular state employee and teacher plan to be calculated under the 1998 Special Plan.

<b>GENERAL FUND</b>	<b>2021-22</b>	<b>2022-23</b>
All Other	\$0	\$457,818
<b>GENERAL FUND TOTAL</b>	\$0	\$457,818

**RETIREMENT SYSTEM, MAINE PUBLIC EMPLOYEES**

<b>DEPARTMENT TOTALS</b>	<b>2021-22</b>	<b>2022-23</b>
<b>GENERAL FUND</b>	\$0	\$457,818
<b>DEPARTMENT TOTAL - ALL FUNDS</b>	\$0	\$457,818

<b>SECTION TOTALS</b>	<b>2021-22</b>	<b>2022-23</b>
<b>GENERAL FUND</b>	\$0	\$493,605
<b>FEDERAL EXPENDITURES FUND</b>	\$0	\$1,403
<b>SECTION TOTAL - ALL FUNDS</b>	\$0	\$495,008

Amend the bill by relettering or renumbering any nonconsecutive Part letter or section number to read consecutively.

**SUMMARY**

This amendment removes the election that employees in the Office of Chief Medical Examiner within the Department of the Attorney General must make to participate in the 1998 Special Plan of the Maine Public Employees Retirement System. It also provides that the service retirement benefit for an employee in the office must be computed on the basis of all of the member's creditable service, regardless of when that service was earned.

**FISCAL NOTE REQUIRED**

(See attached)



# 130th MAINE LEGISLATURE

LD 1746

LR 2123(02)

## An Act To Expand the 1998 Special Retirement Plan To Include Employees Who Work for the Office of Chief Medical Examiner

Fiscal Note for Bill as Amended by Committee Amendment "A" (S-424)  
 Committee: Labor and Housing  
 Fiscal Note Required: Yes

### Fiscal Note

	FY 2021-22	FY 2022-23	Projections FY 2023-24	Projections FY 2024-25
<b>Net Cost (Savings)</b>				
General Fund	\$0	\$493,605	\$36,932	\$38,114
<b>Appropriations/Allocations</b>				
General Fund	\$0	\$493,605	\$36,932	\$38,114
Federal Expenditures Fund	\$0	\$1,403	\$1,448	\$1,494

#### Fiscal Detail and Notes

This bill includes General Fund appropriations of \$493,605 and Federal Expenditures Fund allocations of \$1,403 in fiscal year 2022-23 for the costs of allowing employees of the Office of Chief Medical Examiner to participate in the 1998 Special Plan. Of these amounts, a one-time General Fund appropriation of \$457,818 in fiscal year 2022-23 is provided to the Retirement System - Retirement Allowance Fund within the Maine Public Employees Retirement System for the unfunded actuarial liability created as a result of allowing service retirement benefits for these employees earned under the regular state employee and teacher plan to be calculated under the 1998 Special Plan. Additionally, a General Fund appropriation of \$35,787 and a Federal Expenditures Fund allocation of \$1,403 in fiscal year 2022-23 is provided to the Office of Chief Medical Examiner within the Department of the Attorney General for the prospective costs of moving the positions to the 1998 Special Plan