

MAINE STATE LEGISLATURE

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L.D. 2145

Date: 3/16/26

(Filing No. S-547)

REPORT B

LABOR

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STATE OF MAINE

SENATE

132ND LEGISLATURE

SECOND REGULAR SESSION

COMMITTEE AMENDMENT "B" to S.P. 863, L.D. 2145, "An Act to Decrease Offsets to Disability Retirement Benefits"

Amend the bill in section 1 in paragraph B in subparagraph (1) in the 2nd line (page 1, line 6 in L.D.) by inserting after the following: "~~80% of~~" the following: '90% of'

Amend the bill in section 1 in paragraph B in subparagraph (4) in the first line (page 1, line 12 in L.D.) by inserting after the following: "~~80%~~" the following: '90%'

Amend the bill in section 2 in subparagraph (1) in the 2nd line (page 1, line 17 in L.D.) by inserting after the following: "~~80% of~~" the following: '90% of'

Amend the bill in section 4 in paragraph B in subparagraph (1) in the 2nd line (page 1, line 34 in L.D.) by inserting after the following: "~~80% of~~" the following: '90% of'

Amend the bill in section 4 in paragraph B in subparagraph (4) in the first line (page 2, line 1 in L.D.) by inserting after the following: "~~80%~~" the following: '90%'

Amend the bill in section 5 in subparagraph (1) in the 2nd line (page 2, line 6 in L.D.) by inserting after the following: "~~80% of~~" the following: '90% of'

Amend the bill by inserting after section 5 the following:

'Sec. 6. Appropriations and allocations. The following appropriations and allocations are made.

RETIREMENT SYSTEM, MAINE PUBLIC EMPLOYEES

Retirement System - Retirement Allowance Fund 0085

Initiative: Provides one-time funds for the unfunded actuarial liability created as a result of reducing offsets to disability retirement benefits under the State Employee and Teacher Retirement Program.

GENERAL FUND	2025-26	2026-27
All Other	\$0	\$899,692
GENERAL FUND TOTAL	\$0	\$899,692

COMMITTEE AMENDMENT

ROS

COMMITTEE AMENDMENT "B" to S.P. 863, L.D. 2145 (S-547)

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

SUMMARY

This amendment is the minority report of the committee. The amendment increases the cap on the total combined benefits that may be paid for the same disability between disability retirement benefits and workers' compensation benefits from 80%, as in current law, to 90%. The amendment also adds an appropriations and allocations section.

FISCAL NOTE REQUIRED

(See attached)

COMMITTEE AMENDMENT



132nd MAINE LEGISLATURE

LD 2145

LR 2785(03)

An Act to Decrease Offsets to Disability Retirement Benefits

Fiscal Note for Bill as Amended by Committee Amendment "B (LS-547)"
 Committee: Labor
 Fiscal Note Required: Yes

Fiscal Note

	FY 2025-26	FY 2026-27	Projections FY 2027-28	Projections FY 2028-29
Net Cost (Savings)				
General Fund	\$0	\$899,692	\$0	\$0
Appropriations/Allocations				
General Fund	\$0	\$899,692	\$0	\$0

Fiscal Detail and Notes

This bill reduces the amount by which disability retirement benefits under the State and Teacher Retirement Program may be offset. The bill includes a one-time General Fund appropriation of \$899,692 in fiscal year 2026-27 to the Maine Public Employees Retirement System for the unfunded actuarial liability created as a result of the provisions in this bill. Pursuant to the Constitution of Maine, Article IX, Section 18-A, unfunded liabilities may not be created except those that result from experience losses. This bill may also result in increased employer contributions, which cannot be estimated at this time but will be reflected in future normal costs.

This bill also eliminates offsets to disability retirement benefits under the Participating Local District Retirement Program, creating an unfunded actuarial liability of \$778,378 which may be amortized over 20 years.