

STATE OF MAINE

—
IN THE YEAR OF OUR LORD
TWO THOUSAND TWENTY-SIX

—
H.P. 811 - L.D. 1236

**An Act to Address Employee Retention of State Employees Who Are
Firefighters at Bangor International Airport**

Be it enacted by the People of the State of Maine as follows:

Sec. 1. 5 MRSA §17851-A, sub-§1, ¶H, as amended by PL 1999, c. 493, §5, is further amended to read:

H. ~~Firefighters~~ Until September 30, 2026, firefighters in the employment of the Department of Defense, Veterans and Emergency Management at Bangor International Airport on July 1, 1998, or hired thereafter, ~~provided as long as~~ the Federal Government pays annually to the retirement system the full employer cost of the participation of these employees;

Sec. 2. 5 MRSA §17851-D is enacted to read:

§17851-D. Special plan for firefighters in employment of Department of Defense, Veterans and Emergency Management at Bangor International Airport

1. Establishment and applicability. Effective October 1, 2026, there is established a special retirement plan for firefighters in the employment of the Department of Defense, Veterans and Emergency Management at Bangor International Airport, referred to in this section as "the special plan." The special plan applies to firefighters in the employment of the Department of Defense, Veterans and Emergency Management at Bangor International Airport on or after July 1, 1998, if the Federal Government pays annually to the retirement system the full employer cost of the participation of these employees.

2. Qualification for benefits. A member employed under subsection 1 qualifies for a service retirement benefit after completing 25 years of creditable service in that capacity, whether or not the creditable service included in determining that the 25-year requirement has been met was earned under the special plan established in this section or prior to its establishment.

3. Purchase of service credit to be used for qualification for benefits. This subsection governs the use of purchased service credit in order to qualify for benefits under this section. For the purpose of meeting the qualification requirement of subsection 2:

A. Service credit purchased by repayment of an earlier refund of accumulated contributions following termination of service is included if the time to which the refund relates was served in the position described in subsection 1, regardless of whether the time was served before or after the establishment of the special plan;

B. Service credit purchased under section 17760 is considered service under the special plan; and

C. Service credit purchased other than as provided under paragraphs A and B is not included.

4. Computation of benefits. The amount of the service retirement benefit for members qualified under subsection 2 is 1/2 of the member's average final compensation and an additional 2% of the member's average final compensation for each year of membership service not included in determining qualification under subsection 2.

5. Contributions. Notwithstanding any provision of subchapter 3 to the contrary, after September 30, 2026, a member in a position described in subsection 1 shall contribute to the State Employee and Teacher Retirement Program or have pick-up contributions made at the rate of 8.65% of earnable compensation until the member has completed 25 years of creditable service as provided in this section and at the rate of 7.65% thereafter.

Sec. 3. Appropriations and allocations. The following appropriations and allocations are made.

DEFENSE, VETERANS AND EMERGENCY MANAGEMENT, DEPARTMENT OF

Military Training and Operations 0108

Initiative: Allocates ongoing funds for the prospective costs of certain employees within the Department of Defense, Veterans and Emergency Management who are firefighters at Bangor International Airport being allowed to participate in a special retirement plan that allows for those employees to retire after 25 years of service regardless of age effective October 1, 2026.

FEDERAL EXPENDITURES FUND	2025-26	2026-27
Personal Services	\$0	\$1,759
FEDERAL EXPENDITURES FUND TOTAL	\$0	\$1,759

DEFENSE, VETERANS AND EMERGENCY MANAGEMENT, DEPARTMENT OF DEPARTMENT TOTALS

	2025-26	2026-27
FEDERAL EXPENDITURES FUND	\$0	\$1,759
DEPARTMENT TOTAL - ALL FUNDS	\$0	\$1,759

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 the service retirement benefits for certain employees within the Department of Defense, Veterans and Emergency Management who are firefighters at Bangor International Airport earned under the 1998 Special Plan to be calculated under a special retirement plan that allows for those employees to retire after 25 years of service regardless of age.

GENERAL FUND	2025-26	2026-27
All Other	\$0	\$522,078
GENERAL FUND TOTAL	<u>\$0</u>	<u>\$522,078</u>
 RETIREMENT SYSTEM, MAINE PUBLIC EMPLOYEES		
DEPARTMENT TOTALS	2025-26	2026-27
GENERAL FUND	\$0	\$522,078
DEPARTMENT TOTAL - ALL FUNDS	<u>\$0</u>	<u>\$522,078</u>
 SECTION TOTALS		
GENERAL FUND	\$0	\$522,078
FEDERAL EXPENDITURES FUND	\$0	\$1,759
SECTION TOTAL - ALL FUNDS	<u>\$0</u>	<u>\$523,837</u>