



131st MAINE LEGISLATURE

LD 1761

LR 689(02)

An Act to Include Certain Mental Health Workers Under the 1998 Special Plan for Retirement

Fiscal Note for Bill as Amended by Committee Amendment " "

Committee: Labor and Housing

Fiscal Note Required: Yes

Fiscal Note

	FY 2023-24	FY 2024-25	Projections FY 2025-26	Projections FY 2026-27
Net Cost (Savings)				
General Fund	\$8,400,782	\$85,453	\$88,529	\$91,716
Appropriations/Allocations				
General Fund	\$8,400,782	\$85,453	\$88,529	\$91,716
Other Special Revenue Funds	\$464,601	\$638,447	\$661,431	\$685,242

Fiscal Detail and Notes

This legislation adds persons employed in the Department of Health and Human Services (DHHS) on October 1, 2023, or hired thereafter, who have a responsibility for providing direct care to persons in need of mental health services in a community-based or residential setting or to residents or patients of mental health institutions in this State to the 1998 Special Plan and allows the service retirement benefits already earned by those employees under the State Employee and Teacher program to be calculated under the 1998 Special Plan. This bill includes General Fund appropriations totaling \$8,400,782 in fiscal year 2023-24 and \$85,453 in fiscal year 2024-25 and Other Special Revenue Funds allocations totaling \$464,601 in fiscal year 2023-24 and \$638,447 in fiscal year 2024-25 for the cost of this provision.

Of the total General Fund appropriations included in the bill, \$8,338,558 is provided on a one-time basis in fiscal year 2023-24 to the Retirement Allowance Fund within the Maine Public Employees Retirement System for the increase in the unfunded actuarial liability created as a result of the retroactive provision 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. General Fund appropriations of \$62,224 and \$85,453 and Other Special Revenue Funds allocations of \$464,601 and \$638,447 in fiscal years 2023-24 and 2024-25, respectively, are also provided to various programs within DHHS for the increase in the employer's retirement contributions on a prospective basis.